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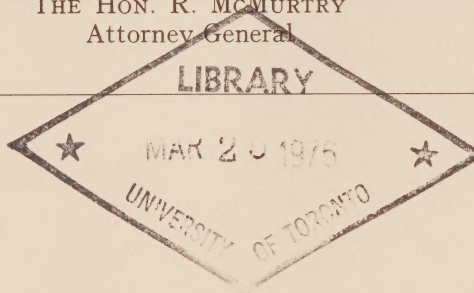
3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

103

An Act to amend The Arbitrations Act

THE HON. R. McMURTRY
Attorney General



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The words added were accidentally omitted in the printing of the Revised Statutes of Ontario, 1970.

The omission precludes the parties to a submission from agreeing to pay an arbitrator fees higher than those prescribed by the regulations.

The amendment is retroactive to the date of the 1970 Revision to ensure that any such agreement in the past does not jeopardize the validity of the award.

BILL 1

1976

An Act to amend The Arbitrations Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 18 of *The Arbitrations Act*, being chapter 25 of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1973, chapter 28, section 2, is further amended by inserting after "fee" in the seventh line "than that agreed upon, or in default of agreement". ^{s. 18, amended}
2. This Act shall be deemed to have come into force on the 1st day of September, 1971. <sup>Commence-
ment</sup>
3. This Act may be cited as *The Arbitrations Amendment Act*, Short title 1976.

An Act to amend
The Arbitrations Act

1st Reading

March 9th, 1976

2nd Reading

3rd Reading

THE HON. R. McMURTRY
Attorney General

(Government Bill)

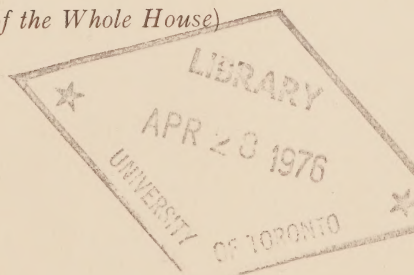
3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Arbitrations Act

THE HON. R. MCMURTRY
Attorney General

(Reprinted as amended by the Committee of the Whole House)



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

SECTION 1. The words added were accidentally omitted in the printing of the Revised Statutes of Ontario, 1970.

The omission precludes the parties to a submission from agreeing to pay an arbitrator fees higher than those prescribed by the regulations.

The amendment is retroactive to the date of the 1970 Revision to ensure that any such agreement in the past does not jeopardize the validity of the award.

SECTION 2. The provision, as amended, will read as follows:

- (2) *The Lieutenant Governor in Council may make regulations prescribing the maximum and minimum fees chargeable by arbitrators under this Act in default of agreement.*

BILL 1

1976

An Act to amend The Arbitrations Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 18 of *The Arbitrations Act*, being chapter 25 of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1973, chapter 28, section 2, is further amended by inserting after "fee" in the seventh line "than that agreed upon, or in default of agreement". ^{s. 18, amended}
2. Subsection 2 of section 31 of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 28, section 4, is amended by adding at the end thereof "in default of agreement". ^{s. 31 (2), amended}
3. This Act shall be deemed to have come into force on the 1st day of September, 1971. ^{Commence-ment}
4. This Act may be cited as *The Arbitrations Amendment Act*, 1976. ^{Short title}

An Act to amend
The Arbitration Act

1st Reading

March 9th, 1976

2nd Reading

April 6th, 1976

3rd Reading

THE HON. R. McMURRY
Attorney General

*Reprinted as amended by the
Committee of the Whole House*

BILL 1

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Arbitrations Act

THE HON. R. MCMURTRY
Attorney General



TORONTO

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BILL 1

1976

An Act to amend The Arbitrations Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.** Section 18 of *The Arbitrations Act*, being chapter 25 of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1973, chapter 28, section 2, is further amended by inserting after “fee” in the seventh line “than that agreed upon, or in default of agreement”.^{s. 18, amended}
- 2.** Subsection 2 of section 31 of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 28, section 4, is amended by adding at the end thereof “in default of agreement”.^{s. 31 (2), amended}
- 3.** This Act shall be deemed to have come into force on the 1st day of September, 1971.^{Commence-ment}
- 4.** This Act may be cited as *The Arbitrations Amendment Act*,^{Short title} 1976.

An Act to amend
The Arbitrations Act

1st Reading

March 9th, 1976

2nd Reading

April 6th, 1976

3rd Reading

April 13th, 1976

THE HON. R. McMURTRY
Attorney General

BILL 2

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act respecting The Kirkland Lake Board of
Education and Teachers Dispute**

THE HON. T. L. WELLS
Minister of Education



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 2

1976

An Act respecting The Kirkland Lake Board of Education and Teachers Dispute

WHEREAS The Kirkland Lake Board of Education and its secondary school teachers have been negotiating terms and conditions of employment; and whereas a strike by the secondary school teachers against the board of education has continued since the 12th day of January, 1976; and whereas the board of education and its secondary school teachers have been unable to make an agreement as to terms and conditions of employment; and whereas the Commission has advised the Lieutenant Governor in Council that, in the opinion of the Commission, the continuance of the strike will place in jeopardy the successful completion of courses of study by the students affected; and whereas the public interest, and in particular the interests of students, requires that the secondary school teachers return to and resume their duties and that means be found for the settlement of the matters in dispute between the board of education and its secondary school teachers;

Preamble

Therefore, Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

- (a) "arbitrator" means the arbitrator appointed under this Act;
- (b) "board" means The Kirkland Lake Board of Education;
- (c) "branch affiliate" means the organization composed of all the teachers employed by the board who are members of The Ontario Secondary School Teachers' Federation;
- (d) "Commission" means the Education Relations Com-

1975, c. 72

mission established under *The School Boards and Teachers Collective Negotiations Act, 1975*.

- (e) "lock-out" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;
- (f) "parties" means the board and the branch affiliate;
- (g) "strike" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;
- (h) "teachers" means the secondary school teachers employed on permanent or probationary contracts by the board.

Resumption
of
employment
and
operation
of schools

2.—(1) The teachers who are on strike against the board shall, on the first Monday following the day this Act comes into force, return to and resume their duties in accordance with their contracts of employment and written collective understandings in effect on the 31st day of August, 1975 with the board and the board shall, on the first Monday following the day this Act comes into force, resume the employment of such teachers in accordance with such contracts and written collective understandings and resume the normal operation of the school in which the teachers are employed.

Strike or
lock-out

(2) During the period from and including the first Monday after the day this Act comes into force until the day an agreement that includes the decision of the arbitrator comes into effect, no teacher shall take part in a strike against the board and the board shall not lock out a teacher.

Instructional
days

(3) During the period from and including the first Monday after the day this Act comes into force to and including the 30th day of June, 1976 and notwithstanding Ontario Regulation 546/73 but only in relation to the teachers to whom this Act applies, the days designated by the board as professional activity days pursuant to Ontario Regulation 546/73 shall not be professional activity days but shall be instructional days within the meaning of that regulation.

Exception

(4) Nothing in this Act precludes a teacher from not returning to and resuming his duties with the board for reasons of health or by mutual consent in writing of the teacher and the board.

Arbitration

3.—(1) The parties shall be deemed to have agreed to refer all matters remaining in dispute between them that

may be provided for in an agreement under *The School Boards and Teachers Collective Negotiations Act, 1975* to an arbitrator for determination under and in accordance with Part IV of that Act. ^{1975, c. 72}

(2) The Lieutenant Governor in Council shall forthwith after this Act comes into force appoint the arbitrator referred to in subsection 1. ^{Appointment of arbitrator}

(3) The arbitrator shall be paid by the Province of Ontario such remuneration and expenses as the Lieutenant Governor in Council determines and the expenses of a party in relation to the arbitration shall be borne by the party. ^{Costs of arbitration}

(4) The parties shall each give written notice to the arbitrator within seven days after the day this Act comes into force setting out all the matters the parties have agreed upon for inclusion in an agreement and all the matters remaining in dispute between the parties, and the notice shall be deemed to be notice to the Commission in accordance with subsection 1 of section 29 of *The School Boards and Teachers Collective Negotiations Act, 1975*. ^{Notices of matters remaining in dispute}

(5) The arbitrator upon receipt of a notice shall examine into and decide all matters that are in dispute between the parties as evidenced by the notices referred to in subsection 4 and any other matters that appear to him to be necessary to be decided in order to make a decision. ^{Procedure}

(6) Except as otherwise provided in this Act, *The School Boards and Teachers Collective Negotiations Act, 1975* applies to the arbitrator, to the proceedings conducted before him, to the parties and to the teachers. ^{Application of 1975, c. 72}

4.—(1) Notwithstanding subsection 1 of section 51 of *The School Boards and Teachers Collective Negotiations Act, 1975*, the agreement giving effect to all matters agreed upon by the parties and the decision of the arbitrator shall be for the period commencing on the 1st day of September, 1975 and expiring on the 31st day of August, 1977. ^{Term of agreement}

(2) Notwithstanding subsection 1 of section 36 of *The School Boards and Teachers Collective Negotiations Act, 1975*, the arbitrator shall complete the consideration of all matters in dispute between the parties and shall report in writing his decision on the matters to the parties and to the Commission within thirty days after his appointment as arbitrator or within such longer period of time as may be provided in writing by the arbitrator and consented to by the Commission. ^{Time for report of arbitrator}

Offences

5.—(1) Every teacher or party that contravenes any provision of this Act is guilty of an offence.

Idem
1975, c. 72

(2) The provisions of *The School Boards and Teachers Collective Negotiations Act, 1975*, respecting offences and penalties and the procedures relating thereto apply in respect of a contravention of any provision of this Act.

Commence-
ment

6. This Act comes into force on the day it receives Royal Assent.

Short title

7. This Act may be cited as *The Kirkland Lake Board of Education and Teachers Dispute Act, 1976*.

An Act respecting
The Kirkland Lake Board of Education
and Teachers Dispute

1st Reading

March 10th, 1976

2nd Reading

March 11th, 1976

3rd Reading

March 11th, 1976

THE HON. T. L. WELLS
Minister of Education

BILL 3

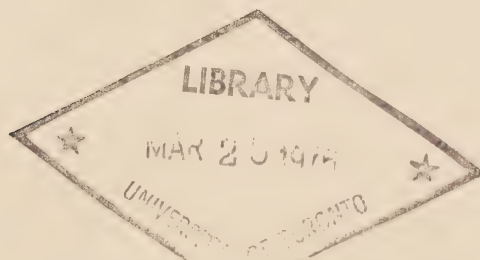
Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Governor
Palace

An Act to amend The Representation Act, 1975

THE HON. R. WELCH
Minister of Culture and Recreation



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The Bill changes the names of the two electoral districts mentioned.

BILL 3

1976

An Act to amend The Representation Act, 1975

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. The Schedule to *The Representation Act, 1975*, being chapter 13, ^{Schedule, amended} is amended by renaming THE ELECTORAL DISTRICT OF DURHAM NORTH as THE ELECTORAL DISTRICT OF DURHAM-YORK and by renaming THE ELECTORAL DISTRICT OF WELLAND as THE ELECTORAL DISTRICT OF WELLAND-THOROLD.
2. This Act comes into force on the day it receives Royal ^{Commence-} Assent. ^{ment}
3. This Act may be cited as *The Representation Amendment Act, 1976*. ^{Short title}

An Act to amend
The Representation Act, 1975

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. R. WELCH
Minister of Culture and Recreation

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Representation Act, 1975

THE HON. R. WELCH
Minister of Culture and Recreation



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 3

1976

An Act to amend The Representation Act, 1975

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. The Schedule to *The Representation Act, 1975*, being chapter 13, ^{Schedule, amended} is amended by renaming THE ELECTORAL DISTRICT OF DURHAM NORTH as THE ELECTORAL DISTRICT OF DURHAM-YORK and by renaming THE ELECTORAL DISTRICT OF WELLAND as THE ELECTORAL DISTRICT OF WELLAND-THOROLD.
2. This Act comes into force on the day it receives Royal ^{Commence-} Assent. ^{ment}
3. This Act may be cited as *The Representation Amendment* ^{Short title} *Act, 1976*.

An Act to amend
The Representation Act, 1975

1st Reading

March 10th, 1976

2nd Reading

April 6th, 1976

3rd Reading

April 6th, 1976

THE HON. R. WELCH
Minister of Culture and Recreation

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act to amend
The Public Commercial Vehicles Act**

THE HON. J. W. SNOW
Minister of Transportation and Communications



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

Subsection 1 of section 2 prohibits the operation of a commercial motor vehicle on a highway for compensation except in accordance with the conditions specified therein. Subsection 2 provides exceptions to the prohibition in subsection 1. The proposed amendment is an added exception.

Subsection 1 of section 3 provides basically that where goods are transported in a commercial vehicle not owned or leased by the owner of the goods and pursuant to an agreement under which the owner or lessee directly or indirectly receives compensation, the goods are deemed to be transported by the owner or lessee of the vehicle for compensation. Subsection 2 of section 3 sets out circumstances in which an agreement shall be deemed not a valid lease for purposes of the Act. The proposed amendment adds to the list of circumstances under which an agreement or arrangement shall be deemed not a valid lease.

New section 3*a* of the Act prohibits the entering into of an arrangement or agreement to lease a vehicle with a gross weight in excess of 28,000 pounds if the lessee does not have to return the vehicle to the place where he received it from the lessor.

An Act to amend The Public Commercial Vehicles Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 2 of section 2 of *The Public Commercial Vehicles Act*, being chapter 375 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1973, chapter 166, section 2, is amended by striking out “or” at the end of clause *a*, by adding “or” at the end of clause *b* and by adding thereto the following clause:

(c) the transportation by a commercial vehicle of ready mixed concrete.

2. Subsection 2 of section 3 of the said Act, as re-enacted by the Statutes of Ontario, 1973, chapter 166, section 3, is amended by striking out “or” at the end of clause *e*, by adding “or” at the end of clause *f* and by adding thereto the following clause:

(g) if, in the case of a vehicle with a gross weight in excess of 28,000 pounds,

- (i) under the arrangement or agreement a provision for the return of the vehicle by the lessee to the point of receipt of the vehicle by the lessee at the completion of the arrangement or agreement is not included, or is altered or modified, or
- (ii) the lessee gives up possession or control of the vehicle prior to the return of the vehicle to its point of receipt from the lessor,

but this clause does not make invalid an arrangement or agreement where the vehicle that is the subject of the arrangement or agreement is replaced

by the lessor of the vehicle because it becomes unserviceable during the term of the arrangement or agreement.

s. 3a,
enacted

- 3.** The said Act is amended by adding thereto the following section:

Return of
vehicle to
point of
receipt

3a. No person shall enter into an arrangement or agreement for the leasing of a vehicle with a gross weight in excess of 28,000 pounds where the arrangement or agreement does not provide for the return of the vehicle by the lessee to the point of receipt of the vehicle by the lessee at the completion of the arrangement or agreement.

Commence-
ment

- 4.** This Act comes into force on the day it receives Royal Assent.

Short title

- 5.** This Act may be cited as *The Public Commercial Vehicles Amendment Act, 1976*.

An Act to amend
The Public Commercial Vehicles Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. J. W. SNOW
Minister of Transportation
and Communications

(Government Bill)

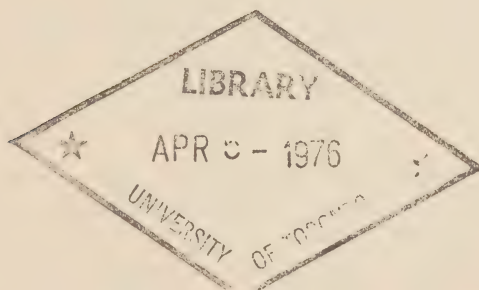
BILL 5

Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act respecting Members of Commodity Boards

THE HON. W. NEWMAN
Minister of Agriculture and Food



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the Bill is to prohibit a person from becoming a member of or continuing to be a member of a commodity board while he, or a person with whom he is in partnership, or a corporation of which he is a senior officer or in which he has a controlling interest, is in contravention of *The Farm Products Marketing Act* or *The Milk Act*, as the case may be, or any regulation or order thereunder in respect of the plan administered by the commodity board or where he does not conform with or continue to conform with any qualifications for membership prescribed by the plan.

BILL 5

1976

An Act respecting Members of Commodity Boards

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) In this Act,

Interpre-
tation

- (a) “commodity board” means a local board under *The Farm Products Marketing Act* or a marketing board under *The Milk Act*; R.S.O. 1970,
cc. 162, 273
- (b) “plan” means a plan under *The Farm Products Marketing Act* or under *The Milk Act*;
- (c) “producer” means a person who is a producer under a plan;
- (d) “senior officer” means the chairman or any vice-chairman of the board of directors, the president, any vice-president, the secretary, the treasurer or the general manager of a corporation or any other person who performs functions for the corporation similar to those normally performed by a person occupying any such office;
- (e) “Tribunal” means, in the case of a matter relating to a local board under *The Farm Products Marketing Act*, The Farm Products Marketing Board and, in the case of a matter relating to a marketing board under *The Milk Act*, The Milk Commission of Ontario.

(2) For the purposes of this Act, a member of a commodity board shall be deemed to have a controlling interest in a corporation if he beneficially owns, directly or indirectly, or exercises control or direction over, equity shares of the corporation carrying more than 10 per cent of the voting When
member
deemed
to have
controlling
interest in
corporation

rights attached to all equity shares of the corporation for the time being outstanding.

Prohibition
against
being
member of
commodity
board

R.S.O. 1970,
cc. 162, 273

2.—(1) No person shall become or continue to be a member of a commodity board while he, or a person with whom he is in partnership, or a corporation of which he is a senior officer or in which he has a controlling interest, is in contravention of *The Farm Products Marketing Act* or *The Milk Act* or any regulation or order thereunder in respect of the plan administered by the commodity board.

Idem

(2) Where a plan prescribes qualifications for a person to be elected or appointed a member of a commodity board, no person who does not conform with such qualifications shall assume office as a member of such commodity board, and, where a plan prescribes qualifications for a member of a commodity board to continue to be a member, no member of such commodity board shall continue to be a member where he has ceased to conform with such qualifications.

Who may
try
alleged
contra-
vention of
subs. 1 or
2 of s. 2

3. The question of whether or not a member of a commodity board has contravened subsection 1 or 2 of section 2 may be tried and determined by the Tribunal having jurisdiction over that commodity board.

Applica-
tion to
Tribunal

4.—(1) Subject to subsections 3 and 4, a producer or the commodity board may, within six weeks after the fact comes to his or its knowledge that a member of a commodity board may have contravened subsection 1 or 2 of section 2, apply to the proper Tribunal by notice in writing for a determination of the question of whether or not the member has contravened subsection 1 or 2 of section 2.

Contents
of
notice

(2) The applicant shall state in his notice the grounds for finding a contravention by the member of a commodity board of subsection 1 or 2 of section 2.

Time for
bringing
application
limited

(3) No application shall be brought under subsection 1 after the expiration of the term of office of the member of the commodity board during which the contravention is alleged to have occurred.

Who may
bring
application

(4) No application by a producer shall be brought other than by a producer under the plan administered by the commodity board in respect of which the application is made.

Tribunal
may
declare
seat
vacant
and
disqualify
member

5.—(1) Where the Tribunal determines, after a hearing, that a member of a commodity board has contravened

subsection 1 or 2 of section 2, it may, subject to subsections 2 and 3 of this section, declare the seat of the member vacant and may disqualify him from being a member of the commodity board during a period thereafter of not more than seven years.

(2) Where a Tribunal determines that a member of a commodity board has contravened subsection 1 of section 2 and finds that the contravention was committed through inadvertence, the member is, notwithstanding subsection 1 of section 2, not subject to having his seat declared vacant or to being disqualified as a member, as provided by subsection 1. Exception

(3) The Tribunal may require, as a condition to the holding of a hearing under subsection 1, that the applicant pay a deposit not exceeding \$300 and the Tribunal shall refund the deposit to the applicant where the Tribunal declares the seat of the member vacant and the deposit shall otherwise be forfeited to the Treasurer of Ontario. Deposit as condition to holding of hearing

(4) Where the provisions of a plan do not provide any means of electing or appointing a person to complete the term of office of a member whose seat is declared vacant under this section, the Tribunal may, by order, prescribe a method of electing or appointing a person to complete the term of office and *The Regulations Act* does not apply to such an order. Appointment of person to complete term of office
R.S.O. 1970, c. 410

(5) *The Statutory Powers Procedure Act, 1971* applies to any hearing held under subsection 1. Application of 1971, c. 47

6. Where the number of members of a local board who cease to be members by reason of the operation of this Act is such that, at any meeting, the remaining members are not of sufficient number to constitute a quorum, then, notwithstanding any general or special Act, the remaining number of members shall be deemed to constitute a quorum, provided such number is not less than two. Quorum

7. In the event of any conflict between any provision of this Act and any provision of any general or special Act, the provision of this Act prevails. Conflict

8. This Act comes into force on the day it receives Royal Assent. Commencement

9. This Act may be cited as *The Commodity Board Members Act, 1976*. Short title

An Act respecting
Members of Commodity Boards

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. W. NEWMAN
Minister of Agriculture and Food

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act respecting Members of Commodity Boards

THE HON. W. NEWMAN
Minister of Agriculture and Food

(Reprinted as amended by the Committee of the Whole House)



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the Bill is to prohibit a person from becoming a member of or continuing to be a member of a commodity board while he, or a person with whom he is in partnership, or a corporation of which he is a senior officer or in which he has a controlling interest, is in contravention of *The Farm Products Marketing Act* or *The Milk Act*, as the case may be, or any regulation or order thereunder in respect of the plan administered by the commodity board or where he does not conform with or continue to conform with any qualifications for membership prescribed by the plan.

BILL 5

1976

An Act respecting Members of Commodity Boards

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) In this Act,

Interpre-
tation

- (a) “commodity board” means a local board under *The Farm Products Marketing Act* or a marketing board under *The Milk Act*; R.S.O. 1970,
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- (b) “plan” means a plan under *The Farm Products Marketing Act* or under *The Milk Act*;
- (c) “producer” means a person who is a producer under a plan;
- (d) “senior officer” means the chairman or any vice-chairman of the board of directors, the president, any vice-president, the secretary, the treasurer or the general manager of a corporation or any other person who performs functions for the corporation similar to those normally performed by a person occupying any such office;
- (e) “Tribunal” means, in the case of a matter relating to a local board under *The Farm Products Marketing Act*, The Farm Products Marketing Board and, in the case of a matter relating to a marketing board under *The Milk Act*, The Milk Commission of Ontario.

(2) For the purposes of this Act, a member of a commodity board shall be deemed to have a controlling interest in a corporation if he beneficially owns, directly or indirectly, or exercises control or direction over, equity shares of the corporation carrying more than 10 per cent of the voting When
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rights attached to all equity shares of the corporation for the time being outstanding.

Prohibition
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commodity
board

R.S.O. 1970,
cc. 162, 273

2.—(1) No person shall become or continue to be a member of a commodity board while he, or a person with whom he is in partnership, or a corporation of which he is a senior officer or in which he has a controlling interest, is in contravention of *The Farm Products Marketing Act* or *The Milk Act* or any regulation or order thereunder in respect of the plan administered by the commodity board.



Idem

(2) Where a plan prescribes qualifications for a person to be elected or appointed a member of a commodity board, no person who does not conform with such qualifications shall assume office as a member of such commodity board, and, where a plan prescribes qualifications for a member of a commodity board to continue to be a member, no member of such commodity board shall continue to be a member where he has ceased to conform with such qualifications.

Who may
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alleged
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2 of s. 2

3. The question of whether or not a member of a commodity board has contravened subsection 1 or 2 of section 2 may be tried and determined by the Tribunal having jurisdiction over that commodity board.

Applica-
tion to
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 **4.—(1)** Subject to subsections 3 and 4, a producer or a commodity board may, where it comes to his or its knowledge that a member of the commodity board may have contravened subsection 1 or 2 of section 2, apply to the proper Tribunal by notice in writing for a determination of the question of whether or not the member has contravened subsection 1 or 2 of section 2. 

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(2) The applicant shall state in his or its notice the grounds for finding a contravention by the member of a commodity board of subsection 1 or 2 of section 2.

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(3) No application shall be brought under subsection 1 after the expiration of the term of office of the member of the commodity board during which the contravention is alleged to have occurred.

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(4) No application by a producer shall be brought other than by a producer under the plan administered by the commodity board in respect of which the application is made.

Tribunal
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5.—(1) Where the Tribunal determines, after a hearing, that a member of a commodity board has contravened

subsection 1 or 2 of section 2, it may, subject to subsections 2 and 3 of this section, declare the seat of the member vacant and may disqualify him from being a member of the commodity board during a period thereafter of not more than seven years.

(2) Where a Tribunal determines that a member of a commodity board has contravened subsection 1 of section 2 and finds that the contravention was committed through inadvertence, the member is, notwithstanding subsection 1 of section 2, not subject to having his seat declared vacant or to being disqualified as a member, as provided by subsection 1. Exception

(3) The Tribunal may require, as a condition to the holding of a hearing under subsection 1, that the applicant pay a deposit not exceeding \$300 and the Tribunal shall refund the deposit to the applicant where the Tribunal declares the seat of the member vacant and the deposit may otherwise be forfeited to the Treasurer of Ontario. Deposit as condition to holding of hearing

(4) Where the provisions of a plan do not provide any means of electing or appointing a person to complete the term of office of a member whose seat is declared vacant under this section, the Tribunal may, by order, prescribe a method of electing or appointing a person to complete the term of office and *The Regulations Act* does not apply to such an order. Appointment of person to complete term of office
R.S.O. 1970, c. 410

(5) *The Statutory Powers Procedure Act, 1971* applies to any hearing held under subsection 1. Application of 1971, c. 47

6. Where the number of members of a local board who cease to be members by reason of the operation of this Act is such that, at any meeting, the remaining members are not of sufficient number to constitute a quorum, then, notwithstanding any general or special Act, the remaining number of members shall be deemed to constitute a quorum, provided such number is not less than two. Quorum

7. In the event of any conflict between any provision of this Act and any provision of any general or special Act, the provision of this Act prevails. Conflict

8. This Act comes into force on the day it receives Royal Assent. Commencement

9. This Act may be cited as *The Commodity Board Members Act, 1976*. Short title

An Act respecting
Members of Commodity Boards

1st Reading

March 10th, 1976

2nd Reading

April 6th, 1976

3rd Reading

THE HON. W. NEWMAN
Minister of Agriculture and Food

*(Reprinted as amended by the
Committee of the Whole House)*

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act respecting Members of Commodity Boards

THE HON. W. NEWMAN
Minister of Agriculture and Food



BILL 5

1976

An Act respecting Members of Commodity Boards

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) In this Act,

Interpre-
tation

- (a) “commodity board” means a local board under *The Farm Products Marketing Act* or a marketing board under *The Milk Act*; R.S.O. 1970,
cc. 162, 273
- (b) “plan” means a plan under *The Farm Products Marketing Act* or under *The Milk Act*;
- (c) “producer” means a person who is a producer under a plan;
- (d) “senior officer” means the chairman or any vice-chairman of the board of directors, the president, any vice-president, the secretary, the treasurer or the general manager of a corporation or any other person who performs functions for the corporation similar to those normally performed by a person occupying any such office;
- (e) “Tribunal” means, in the case of a matter relating to a local board under *The Farm Products Marketing Act*, The Farm Products Marketing Board and, in the case of a matter relating to a marketing board under *The Milk Act*, The Milk Commission of Ontario.

(2) For the purposes of this Act, a member of a commodity board shall be deemed to have a controlling interest in a corporation if he beneficially owns, directly or indirectly, or exercises control or direction over, equity shares of the corporation carrying more than 10 per cent of the voting

When
member
deemed
to have
controlling
interest in
corporation

rights attached to all equity shares of the corporation for the time being outstanding.

Prohibition
against
being
member of
commodity
board

R.S.O. 1970,
cc. 162, 273

2.—(1) No person shall become or continue to be a member of a commodity board while he, or a person with whom he is in partnership, or a corporation of which he is a senior officer or in which he has a controlling interest, is in contravention of *The Farm Products Marketing Act* or *The Milk Act* or any regulation or order thereunder in respect of the plan administered by the commodity board.

Idem

(2) Where a plan prescribes qualifications for a person to be elected or appointed a member of a commodity board, no person who does not conform with such qualifications shall assume office as a member of such commodity board, and, where a plan prescribes qualifications for a member of a commodity board to continue to be a member, no member of such commodity board shall continue to be a member where he has ceased to conform with such qualifications.

Who may
try
alleged
contra-
vention of
subs. 1 or
2 of s. 2

3. The question of whether or not a member of a commodity board has contravened subsection 1 or 2 of section 2 may be tried and determined by the Tribunal having jurisdiction over that commodity board.

Applica-
tion to
Tribunal

4.—(1) Subject to subsections 3 and 4, a producer or a commodity board may, where it comes to his or its knowledge that a member of the commodity board may have contravened subsection 1 or 2 of section 2, apply to the proper Tribunal by notice in writing for a determination of the question of whether or not the member has contravened subsection 1 or 2 of section 2.

Contents
of
notice

(2) The applicant shall state in his or its notice the grounds for finding a contravention by the member of a commodity board of subsection 1 or 2 of section 2.

Time for
bringing
application
limited

(3) No application shall be brought under subsection 1 after the expiration of the term of office of the member of the commodity board during which the contravention is alleged to have occurred.

Who may
bring
application

(4) No application by a producer shall be brought other than by a producer under the plan administered by the commodity board in respect of which the application is made.

Tribunal
may
declare
seat
vacant
and
disqualify
member

5.—(1) Where the Tribunal determines, after a hearing, that a member of a commodity board has contravened

subsection 1 or 2 of section 2, it may, subject to subsections 2 and 3 of this section, declare the seat of the member vacant and may disqualify him from being a member of the commodity board during a period thereafter of not more than seven years.

(2) Where a Tribunal determines that a member of a commodity board has contravened subsection 1 of section 2 and finds that the contravention was committed through inadvertence, the member is, notwithstanding subsection 1 of section 2, not subject to having his seat declared vacant or to being disqualified as a member, as provided by subsection 1. Exception

(3) The Tribunal may require, as a condition to the holding of a hearing under subsection 1, that the applicant pay a deposit not exceeding \$300 and the Tribunal shall refund the deposit to the applicant where the Tribunal declares the seat of the member vacant and the deposit may otherwise be forfeited to the Treasurer of Ontario. Deposit as condition to holding of hearing

(4) Where the provisions of a plan do not provide any means of electing or appointing a person to complete the term of office of a member whose seat is declared vacant under this section, the Tribunal may, by order, prescribe a method of electing or appointing a person to complete the term of office and *The Regulations Act* does not apply to such an order. Appointment of person to complete term of office
R.S.O. 1970, c. 410

(5) *The Statutory Powers Procedure Act, 1971* applies to any hearing held under subsection 1. Application of 1971, c. 47

6. Where the number of members of a local board who cease to be members by reason of the operation of this Act is such that, at any meeting, the remaining members are not of sufficient number to constitute a quorum, then, notwithstanding any general or special Act, the remaining number of members shall be deemed to constitute a quorum, provided such number is not less than two. Quorum

7. In the event of any conflict between any provision of this Act and any provision of any general or special Act, the provision of this Act prevails. Conflict

8. This Act comes into force on the day it receives Royal Assent. Commencement

9. This Act may be cited as *The Commodity Board Members Act, 1976*. Short title

An Act respecting
Members of Commodity Boards

1st Reading

March 10th, 1976

2nd Reading

April 6th, 1976

3rd Reading

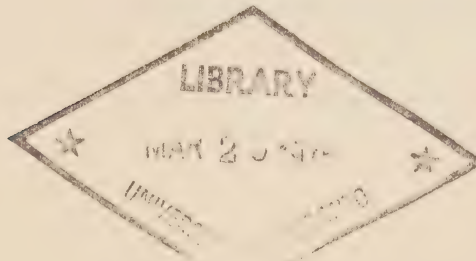
April 13th, 1976

THE HON. W. NEWMAN
Minister of Agriculture and Food

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Drainage Act, 1975

THE HON. W. NEWMAN
Minister of Agriculture and Food



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTES

SECTION 1. Subsection 5 of section 4 of the Act at present reads as follows:

- (5) *Where two or more persons are jointly assessed for a property, in determining the sufficiency of a petition they shall be deemed to be one owner and only one such person may sign the petition.*

The amendment strikes out the words underlined above. The amendment reflects present policy that, for the purposes of determining the sufficiency of a petition, the signatures of all persons jointly assessed for a property shall count as one signature. In order to be so counted, all such persons must sign the petition.

SECTION 2.—Subsection 1. Subsection 3 of section 101 of the Act at present reads as follows:

- (3) *The referee or an acting referee shall be a justice of the Supreme Court or a judge of a county court.*

The re-enactment provides that the referee may be a barrister of at least ten years standing at the bar of Ontario.

Subsection 2. Complementary to subsection 1.

BILL 6

1976

An Act to amend The Drainage Act, 1975

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 5 of section 4 of *The Drainage Act, 1975*, being ^{s. 4 (5), amended} chapter 79, is amended by striking out "and only one such person may sign the petition" in the third and fourth lines.
- 2.—(1) Subsection 3 of section 101 of the said Act is repealed ^{s. 101 (3), re-enacted} and the following substituted therefor:
 - (3) The referee or an acting referee shall be a justice of ^{Appoint-ment of referee} the Supreme Court, a judge of a county court or a barrister of at least ten years standing at the bar of Ontario.
 - (2) The said section 101 is amended by adding thereto the ^{s. 101, amended} following subsection:
 - (5) No referee or acting referee shall practise as a solicitor ^{Referee not to practise under Act} or barrister in any matter arising under this Act or act as legal agent or adviser in any such matter.
3. This Act comes into force on a day to be named by proclamation ^{Commence-ment} of the Lieutenant Governor.
4. This Act may be cited as *The Drainage Amendment Act, 1976*. ^{Short title}

An Act to amend
The Drainage Act, 1975

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. W. NEWMAN
Minister of Agriculture and Food

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Drainage Act, 1975

THE HON. W. NEWMAN
Minister of Agriculture and Food



An Act to amend The Drainage Act, 1975

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 5 of section 4 of *The Drainage Act, 1975*, being ^{s. 4 (5),} chapter 79, is amended by striking out "and only one such ^{amended} person may sign the petition" in the third and fourth lines.
- 2.—(1) Subsection 3 of section 101 of the said Act is repealed ^{s. 101 (3),} and the following substituted therefor: ^{re-enacted}
 - (3) The referee or an acting referee shall be a justice of ^{Appoint-} the Supreme Court, a judge of a county court or a barrister ^{ment of} of at least ten years standing at the bar of Ontario. ^{referee}
 - (2) The said section 101 is amended by adding thereto the ^{s. 101,} following subsection: ^{amended}
 - (5) No referee or acting referee shall practise as a solicitor ^{Referee} or barrister in any matter arising under this Act or act as ^{not to} legal agent or adviser in any such matter. ^{practise} ^{under Act}
3. This Act comes into force on a day to be named by proclamation ^{Commence-} of the Lieutenant Governor. ^{ment}
4. This Act may be cited as *The Drainage Amendment Act, 1976*. ^{Short title}

An Act to amend
The Drainage Act, 1975

1st Reading

March 10th, 1976

2nd Reading

April 6th, 1976

3rd Reading

April 13th, 1976

THE HON. W. NEWMAN
Minister of Agriculture and Food

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B
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Ontario, Legislative Assembly

BILL 7

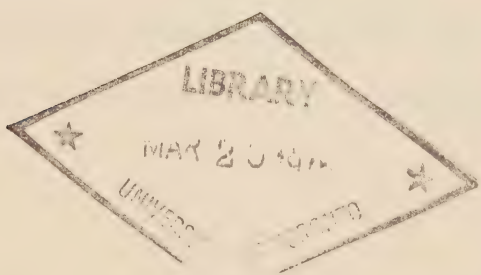
Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Publications

An Act to amend The Territorial Division Act

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



EXPLANATORY NOTE

Subsection 2 of section 8 reads as follows:

- (2) *Subsection 1 does not apply to that part of Ontario at the head of Lake Ontario lying west of the east boundary of The Municipality of Metropolitan Toronto, but in that part the limits of all townships on either side of the Lake extend to the following described line:*

Commencing at a point where the east boundary of The Municipality of Metropolitan Toronto meets the International Boundary; thence westerly along the line of the International Boundary to the point of its angle southerly; thence westerly in a straight line to and along the centre line of the Burlington Canal to its point of entry into Hamilton Harbour.

The re-enactment will extend the boundaries of all local municipalities, rather than only townships, that lie on Lake Ontario west of the east boundary of Metropolitan Toronto, to the line described in Lake Ontario.

An Act to amend The Territorial Division Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 2 of section 8 of *The Territorial Division Act*, ^{s. 8 (2), re-enacted} being chapter 458 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1974, chapter 9, section 4, is repealed and the following substituted therefor:

(2) Subsection 1 does not apply to that part of Ontario ^{Exception} at the head of Lake Ontario lying west of the east boundary of The Municipality of Metropolitan Toronto, but in that part the limits of all local municipalities on either side of the Lake extend to the following described line:

Commencing at a point where the east boundary of The Municipality of Metropolitan Toronto meets the International Boundary; thence westerly along the line of the International Boundary to the point of its angle southerly; thence westerly in a straight line to and along the centre line of the Burlington Canal to its point of entry into Hamilton Harbour.

2. This Act comes into force on the day it receives Royal Assent. <sup>Commence-
ment</sup>
3. This Act may be cited as *The Territorial Division Amendment Act*, 1976. ^{Short title}

An Act to amend
The Territorial Division Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Territorial Division Act

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



BILL 7

1976

An Act to amend The Territorial Division Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 2 of section 8 of *The Territorial Division Act*, ^{s. 8 (2), re-enacted} being chapter 458 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1974, chapter 9, section 4, is repealed and the following substituted therefor:

(2) Subsection 1 does not apply to that part of Ontario ^{Exception} at the head of Lake Ontario lying west of the east boundary of The Municipality of Metropolitan Toronto, but in that part the limits of all local municipalities on either side of the Lake extend to the following described line:

Commencing at a point where the east boundary of The Municipality of Metropolitan Toronto meets the International Boundary; thence westerly along the line of the International Boundary to the point of its angle southerly; thence westerly in a straight line to and along the centre line of the Burlington Canal to its point of entry into Hamilton Harbour.

2. This Act comes into force on the day it receives Royal Assent. <sup>Commence-
ment</sup>
3. This Act may be cited as *The Territorial Division Amendment Act*, 1976. ^{Short title}

An Act to amend
The Territorial Division Act

1st Reading

March 10th, 1976

2nd Reading

April 6th, 1976

3rd Reading

April 6th, 1976

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Local Improvement Act

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

Section 65 of the Act provides for municipalities with a common boundary to enter into joint undertakings for the provisions of works and services as a local improvement on a highway that forms the boundary.

The amendment gives a municipality the option of paying the owners' share of the work or service on the boundary between municipalities out of the general revenues of the municipality, rather than as a local improvement charge.

BILL 8

1976

An Act to amend The Local Improvement Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 65 of *The Local Improvement Act*, being chapter 255 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following subsection:

(10) Where a by-law under section 70 is not in effect in a municipality, the council may, by by-law, provide that the owners' portion of the cost in respect of any work or service undertaken under this section be assumed by the corporation and thereafter such costs shall form part of the corporation's portion of the cost of such work or service.

2. This Act comes into force on the day it receives Royal Assent.
3. This Act may be cited as *The Local Improvement Amendment Act, 1976*.

An Act to amend
The Local Improvement Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

(Government Bill)

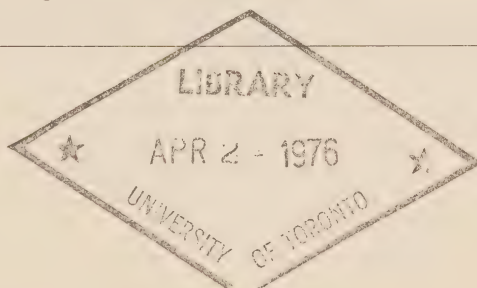
BILL 8

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Local Improvement Act

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 8

1976

An Act to amend The Local Improvement Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 65 of *The Local Improvement Act*, being chapter 255 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following subsection:

(10) Where a by-law under section 70 is not in effect in a municipality, the council may, by by-law, provide that the owners' portion of the cost in respect of any work or service undertaken under this section be assumed by the corporation and thereafter such costs shall form part of the corporation's portion of the cost of such work or service.

2. This Act comes into force on the day it receives Royal Assent.
3. This Act may be cited as *The Local Improvement Amendment Act, 1976*.

An Act to amend
The Local Improvement Act

1st Reading

March 10th, 1976

2nd Reading

April 6th, 1976

3rd Reading

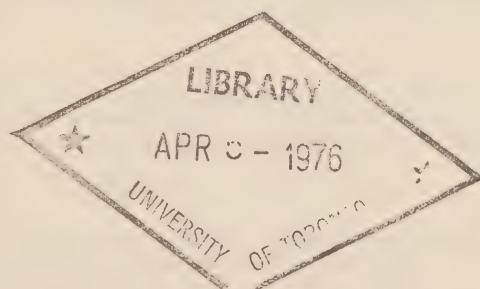
April 6th, 1976

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act to amend The Niagara Escarpment
Planning and Development Act, 1973**

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



EXPLANATORY NOTES

SECTION 1. "Minister" is presently defined as the Treasurer of Ontario and Minister of Economics and Intergovernmental Affairs; the amendment transfers responsibility for administration of the Act to the Provincial Secretary for Resources Development.

SECTION 2. The amendment confers corporate status on the Niagara Escarpment Commission; the Commission is comprised of seventeen members appointed by the Lieutenant Governor in Council and is charged with the responsibility under the Act of preparing the Niagara Escarpment Plan.

SECTION 3. Clause *a* of subsection 2 of section 22*a* presently reads as follows:

- (*a*) *providing that where an area of development control is designated, such zoning by-laws and such orders of the Minister made under section 32 of The Planning Act, or any part thereof, as are designated in the regulation, cease to have effect in the area or in any defined part thereof;*

The re-enactment is designed to make it clear that zoning by-laws and orders of the Minister cease to have effect in an area of development control only so long as the land governed by the by-law or order remains within the area of development control.

SECTION 4. Subsection 1 of section 23 now reads as follows:

- (1) *Notwithstanding any other general or special Act, where an area of development control is established by regulation made under section 22, no person shall undertake any development in the area unless such development is exempt under the regulations or he is the holder of a development permit issued by the Minister, or where the Minister has under section 24 delegated his authority to the Commission or to a county or to a regional municipality or to a city outside a regional municipality, issued by the Commission or by the county or regional municipality, or city, as the case may be.*

The re-enactment is designed to make it clear that a development permit is issued in respect of the proposed development and is not in the nature of a personal licence issued to the applicant therefor.

An Act to amend The Niagara Escarpment Planning and Development Act, 1973

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clause *c* of section 1 of *The Niagara Escarpment Planning and Development Act, 1973*, being chapter 52, is repealed and the following substituted therefor:

s. 1 (c),
re-enacted

 - (c) "Minister" means the Provincial Secretary for Resources Development.

2. Section 5 of the said Act is amended by adding thereto the following subsections:

s. 5,
amended

 - (11) The Commission is a body corporate without share capital.

Commission
is body
corporate
 - (12) *The Corporations Act* does not apply to the Commission.

R.S.O. 1970,
c. 89,
not to apply

3. Clause *a* of subsection 2 of section 22*a* of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 52, section 3, is repealed and the following substituted therefor:

s. 22*a*(2)(*a*),
re-enacted

 - (*a*) providing that where an area of development control is designated, such zoning by-laws and such orders of the Minister made under section 32 of *The Planning Act*, or any part thereof, as are designated in the regulation, cease to have effect in the area or in any defined part thereof so long as the land governed by the by-law or order, as the case may be, remains within the area of development control.

R.S.O. 1970,
c. 349

4. Subsection 1 of section 23 of the said Act is repealed and the following substituted therefor:

s. 23 (1),
re-enacted

Development
permits

(1) Notwithstanding any other general or special Act, where an area of development control is established by regulation made under section 22, no person shall undertake any development in the area unless such development is exempt under the regulations or unless a development permit is issued by the Minister in respect of the development, or where the Minister has under section 24 delegated his authority to the Commission or to a county or to a regional municipality or to a city outside a regional municipality, a development permit is issued by the Commission or by the county or regional municipality, or city, as the case may be.

Commence-
ment

5.—(1) This Act, except section 3, comes into force on the day it receives Royal Assent.

Idem

(2) Section 3 shall be deemed to have come into force on the 10th day of June, 1975.

Short title

6. This Act may be cited as *The Niagara Escarpment Planning and Development Amendment Act, 1976*.

An Act to amend
The Niagara Escarpment Planning
and Development Act, 1973

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

(Government Bill)

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BILL 9

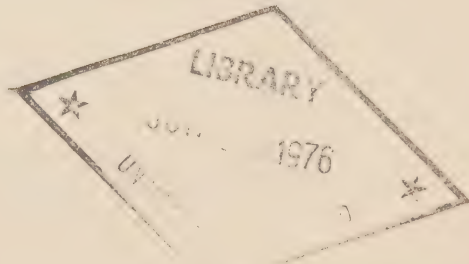
3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

Legislative Assembly

**An Act to amend The Niagara Escarpment
Planning and Development Act, 1973**

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

An Act to amend The Niagara Escarpment Planning and Development Act, 1973

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clause *c* of section 1 of *The Niagara Escarpment Planning and Development Act, 1973*, being chapter 52, is repealed and the following substituted therefor: s. 1 (c),
re-enacted

(c) "Minister" means the Provincial Secretary for Resources Development.

- 2.—(1) Subsection 5 of section 5 of the said Act is amended by adding at the end thereof "and may designate the chairman as an employee and the Commission as an employer for the purpose of *The Ontario Municipal Employees Retirement System Act*". s. 5 (5),
amended

- (2) The said section 5 is amended by adding thereto the following subsections: s. 5,
amended

(11) The Commission is a body corporate without share capital. Commission
is body
corporate

(12) *The Corporations Act* does not apply to the Commission. R.S.O. 1970,
c. 89,
not to apply

3. Clause *a* of subsection 2 of section 22*a* of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 52, section 3, is repealed and the following substituted therefor: s. 22*a*(2)(*a*),
re-enacted

(a) providing that where an area of development control is designated, such zoning by-laws and such orders of the Minister made under section 32 of *The Planning Act*, or any part thereof, as are designated in the regulation, cease to have effect in the area or in any defined part thereof provided that where land is R.S.O. 1970,
c. 349

removed from an area of development control such land is thereupon subject again to the aforementioned by-laws or orders or parts thereof, as the case may be, unless in the meantime such by-laws or orders or parts thereof have been repealed or revoked.

s. 23 (1),
re-enacted

4. Subsection 1 of section 23 of the said Act is repealed and the following substituted therefor:

Development
permits

(1) Notwithstanding any other general or special Act, where an area of development control is established by regulation made under section 22, no person shall undertake any development in the area unless such development is exempt under the regulations or unless a development permit is issued by the Minister in respect of the development, or where the Minister has under section 24 delegated his authority to the Commission or to a county or to a regional municipality or to a city outside a regional municipality, a development permit is issued by the Commission or by the county or regional municipality, or city, as the case may be.

Commence-
ment

- 5.—(1) This Act, except section 3, comes into force on the day it receives Royal Assent.

Idem

- (2) Section 3 shall be deemed to have come into force on the 10th day of June, 1975.

Short title

6. This Act may be cited as *The Niagara Escarpment Planning and Development Amendment Act, 1976*.

An Act to amend
The Niagara Escarpment Planning
and Development Act, 1973

1st Reading

March 10th, 1976

2nd Reading

April 8th, 1976

3rd Reading

May 20th, 1976

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Gift Tax Act, 1972

THE HON. A. K. MEEN
Minister of Revenue



TORONTO

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EXPLANATORY NOTES

This Bill amends the Act to provide exemptions for contributions made in accordance with *The Election Finances Reform Act, 1975*. The need for filing returns and paying tax is removed where a refund of the tax will occur under *The Succession Duty Act*. The Bill re-enacts section 10 (1) (i) of the Act to provide that the aggregate of the exemptions claimed under clauses *h* and *i* of subsection 1 of section 10 with respect to gifts of shares of a small active business corporation or of its assets cannot exceed \$75,000. The exemption is also limited to donees resident in Ontario.

SECTION 1.—Subsection 1. Section 10 (1) (i) at present reads as follows:

- (i) *absolute and indefeasible gifts, except gifts made by the creation of a settlement or by the transfer of property to a trust, of shares of a small active business corporation given on or after the 1st day of January, 1975 by a donor to a person or persons connected with the donor by blood relationship, marriage or adoption, but no gifts are exempt from tax by virtue of this clause to the extent that the value of all such gifts of shares of a small active business corporation, after making allowance for any other exemption or deduction permitted by this Act, that are made during the lifetime of the donor exceeds \$75,000.*

The re-enactment restricts the exemption to donees who are resident in Ontario. It also stipulates that the aggregate of exemptions claimed under clauses *h* and *i* with respect to gifts of shares of a small active business corporation or of its assets cannot exceed \$75,000.

Subsection 2. The new clause *k* allows contributions made in accordance with *The Election Finances Reform Act, 1975* to be added to the exempt gifts under the Act.

SECTION 2. The new subsection 3 removes the requirement of filing returns and paying tax where an allowance or refund of the tax will occur under *The Succession Duty Act*.

An Act to amend The Gift Tax Act, 1972

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Clause *i* of subsection 1 of section 10 of *The Gift Tax Act, 1972*, being chapter 12, as enacted by the Statutes of Ontario, 1975, chapter 15, section 1, is repealed and the following substituted therefor: s. 10 (1) (i),
re-enacted

(i) absolute and indefeasible gifts, except gifts made by the creation of a settlement or by the transfer of property to a trust, of shares of a small active business corporation given on or after the 1st day of January, 1975 by a donor to a person or persons resident in Ontario and connected with the donor by blood relationship, marriage or adoption, but no gifts are exempt from tax by virtue of this clause to the extent that the aggregate value of all such gifts of shares of a small active business corporation or of its assets made during the lifetime of the donor and claimed as an exemption or deduction under this clause and clause *h* exceeds \$75,000.

- (2) Subsection 1 of the said section 10, as amended by the Statutes of Ontario, 1973, chapter 165, section 2 and 1975, chapter 15, section 1, is further amended by adding thereto the following clause: s. 10 (1),
amended

(k) contributions made by a donor in accordance with *The Election Finances Reform Act, 1975*. 1975, c. 12

2. Section 18 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 15, section 3, is further amended by adding thereto the following subsection: s. 18,
amended

(3) Subject to subsection 2, no person is required to file a return under this section or to pay tax on the value of the property that comprises a gift made by the deceased prior to his death, the value of which gift is required to be Return not
required
where value
included
under
R.S.O. 1970,
c. 449

and in fact has been included in the computation of the aggregate and dutiable value under *The Succession Duty Act*.

Commence-
ment

3.—(1) This Act, except subsection 2 of section 1, comes into force on the day it receives Royal Assent.

Idem

(2) Subsection 2 of section 1 shall be deemed to have come into force at 3.00 o'clock in the afternoon on the 13th day of February, 1975.

Short title

4. This Act may be cited as *The Gift Tax Amendment Act, 1976*.

An Act to amend
The Gift Tax Act, 1972

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. A. K. MEEN
Minister of Revenue

(Government Bill)

BILL 10

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Gift Tax Act, 1972

THE HON. A. K. MEEN
Minister of Revenue



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 10

1976

An Act to amend The Gift Tax Act, 1972

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Clause *i* of subsection 1 of section 10 of *The Gift Tax Act, 1972*, being chapter 12, as enacted by the Statutes of Ontario, 1975, chapter 15, section 1, is repealed and the following substituted therefor:

s. 10 (1) (i),
re-enacted

- (i) absolute and indefeasible gifts, except gifts made by the creation of a settlement or by the transfer of property to a trust, of shares of a small active business corporation given on or after the 1st day of January, 1975 by a donor to a person or persons resident in Ontario and connected with the donor by blood relationship, marriage or adoption, but no gifts are exempt from tax by virtue of this clause to the extent that the aggregate value of all such gifts of shares of a small active business corporation or of its assets made during the lifetime of the donor and claimed as an exemption or deduction under this clause and clause *h* exceeds \$75,000.

- (2) Subsection 1 of the said section 10, as amended by the Statutes of Ontario, 1973, chapter 165, section 2 and 1975, chapter 15, section 1, is further amended by adding thereto the following clause:

s. 10 (1),
amended

- (k) contributions made by a donor in accordance with *The Election Finances Reform Act, 1975*.

1975, c. 12

2. Section 18 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 15, section 3, is further amended by adding thereto the following subsection:

s. 18,
amended

- (3) Subject to subsection 2, no person is required to file a return under this section or to pay tax on the value of the property that comprises a gift made by the deceased prior to his death, the value of which gift is required to be

Return not
required
where value
included
under
R.S.O. 1970,
c. 449

and in fact has been included in the computation of the aggregate and dutiable value under *The Succession Duty Act*.

- | | |
|-------------------|---|
| Commence-
ment | 3.— (1) This Act, except subsection 2 of section 1, comes into force on the day it receives Royal Assent. |
| Idem | (2) Subsection 2 of section 1 shall be deemed to have come into force at 3.00 o'clock in the afternoon on the 13th day of February, 1975. |
| Short title | 4. This Act may be cited as <i>The Gift Tax Amendment Act, 1976</i> . |

An Act to amend
The Gift Tax Act, 1972

1st Reading

March 10th, 1976

2nd Reading

April 8th, 1976

3rd Reading

April 8th, 1976

THE HON. A. K. MEEN
Minister of Revenue

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Income Tax Act

THE HON. A. K. MEEN
Minister of Revenue



TORONTO

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EXPLANATORY NOTES

SECTION 1. The amendments made in this section were requested by the Government of Canada pursuant to the income tax collection agreement with Ontario, and are designed to preserve uniformity between the Ontario Statute and that of the other provinces of Canada for which the Government of Canada collects income tax. The amendment proposed in subsection 1 is designed to ensure that an Ontario taxpayer, in computing his foreign tax credit for foreign affiliated property income, will be able to include in the calculation the dividend received by him on account of that income and with respect to which foreign tax has been paid. The difficulty to be remedied by this amendment arises because foreign affiliated property income is taxable to the shareholder of a corporation in the year in which the corporation receives it and whether or not the income is distributed to the individual in that year. When a dividend representing this income is eventually paid to the individual and included in his income, that part of the dividend on which Canadian income tax was earlier paid (because it was earlier included in the individual's income) may be deducted from his income for the year in which the dividend is received. This avoids double taxation, but the foreign tax is paid by the individual only when the dividend is declared by the foreign affiliated corporation, and, this meant that, the foreign tax is paid,

- a. after the income in question has been taxed by Canada; and
- b. on a dividend which, because of its earlier taxation, is to be deducted from income and so removed from the formula that determines the amount of the foreign tax credit.

Without the proposed amendment, the result might often occur that, due to the deduction under section 91 (5) of the Federal Act, there would be no foreign income to take into account in computing the foreign tax credit in the year in which, in fact, foreign taxes had been paid. Sub-clause D added by the proposed amendment permits the individual to compute his foreign tax credit as though the foreign dividend remained part of his income in the year in which it is received. The amendment is consequential on changes made to section 126 of the Federal Act in 1975.

Subsection 2 of section 1 of the Bill removes a reference to section 113 of the Federal Act which, because it deals only with corporations is not relevant in the Ontario Income Tax Act.

SECTION 2. The section of the Act that is being re-enacted at present reads as follows:

6a. Where the tax payable under this Act for a taxation year by an individual to whom subsection 1 of section 3 applies does not, before making any deduction to which the individual is entitled under subsection 2 or 4a of section 6b, exceed \$61, no tax is payable under this Act for the taxation year by the individual.

The purpose of the proposed re-enactment is to replace the reference to \$61 with a reference to the amount of taxable income that will produce \$200 of federal tax and \$61 of provincial tax. In addition, the amendment removes the reference to subsection 1 of section 3 of the Act. That reference had the effect of restricting the deduction in section 6a to those individuals who had no income earned outside Ontario. The removal of the reference extends the benefit to all Ontario residents whether they have income earned outside the province or not.

An Act to amend The Income Tax Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Subclause i of clause *b* of subsection 6 of section 3 <sup>s. 3 (6) (b) (i),
amended</sup> of *The Income Tax Act*, being chapter 217 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1971 (2nd Session), chapter 1, section 3, is amended by striking out “no businesses were carried on by him” in the tenth and eleventh lines and by adding thereto the following sub-subclauses:

(C) no businesses were carried on by him
in that country, and

(D) no amount was deducted under sub-
section 5 of section 91 of the Federal
Act in computing his income for the
year,

.

- (2) Subclause ii of clause *b* of subsection 6 of the said section <sup>s. 3 (6) (b) (ii),
amended</sup> 3 is amended by striking out “or 113” in the eleventh line.

2. Section 6*a* of the said Act, as re-enacted by the Statutes <sup>s. 6*a*,
re-enacted</sup> of Ontario, 1975, chapter 16, section 2, is repealed and the following substituted therefor:

6*a*. Where the taxable income of an individual for a <sup>No tax
payable in
certain
cases</sup> taxation year does not exceed \$1,534 or such other amount as is prescribed for a particular taxation year, no tax is payable under this Act by the individual for the taxation year.

s. 6*b* (10),
re-enacted

3. Subsection 10 of section 6*b* of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 91, section 2, is repealed and the following substituted therefor:

Where no
deduction
may be made

(10) For the purposes of this section,

- (a) where an individual or someone on his behalf is entitled to file returns under the Federal Act in respect of the individual's income for more than one taxation year ending in the same calendar year, the deduction to which the individual may be entitled under subsections 2 and 4*a* may be claimed only with respect to that taxation year that ends on or next before the last day of the calendar year;
- (b) no deduction under subsections 2 and 4*a* may be claimed in a return,
 - (i) filed pursuant to an election made under the provisions of subsection 2 of section 70, subsection 23 of section 104, or subsection 4 of section 150 of the Federal Act, or
 - (ii) filed on behalf of an individual by a trustee in bankruptcy pursuant to the provisions of paragraph *e* or *h* of subsection 2 of section 128 of the Federal Act;

and

- (c) notwithstanding clause *a*, where an individual is entitled to file returns under the Federal Act in respect of more than one taxation year ending in the same calendar year, the individual, with respect to the taxation year ending on or next before the last day of the calendar year may,
 - (i) in computing the amount of the tax credit described in clause *a* of subsection 2, determine his occupancy cost to be the amount that would be his occupancy cost for the whole of that calendar year excluding any portion of that occupancy cost so determined that has been taken into account by the spouse of that individual in computing the amount of the tax credit described in clause *a* of subsection 2 for that calendar year, and
 - (ii) compute the deduction to which he is entitled under subsection 4*a* as though the expression

SECTION 3. The re-enactment of subsection 10 of section 6*b* adds appropriate references to deductions for political contributions and provides that, where an individual has two taxation years ending in the same calendar year, the taxation year with respect to which he must claim his tax credits and his deduction for political contributions is the taxation year that ends on or next before the last day of the calendar year. The present subsection 10 provides that the relevant taxation year is that which ends first after the beginning of the calendar year. The change will mean that those who attain age 65 after the end of the first taxation year but before the end of the calendar year will now be entitled to claim the pensioner tax credit, which they were formerly unable to do.

“the calendar year” were substituted for
 “the taxation year” where it first appears
 in that subsection.

- 4.—(1) This Act, except section 1, shall be deemed to have ^{Commence-}
 come into force on the 1st day of January, 1976 ^{ment}
 and to apply to the 1976 and subsequent taxation years.
- (2) Section 1 shall be deemed to have come into force on the ^{Idem}
 1st day of January, 1974 and to apply to the 1974 and
 subsequent taxation years.
5. This Act may be cited as *The Income Tax Amendment* ^{Short title}
Act, 1976.

An Act to amend
The Income Tax Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. A. K. MEEN
Minister of Revenue

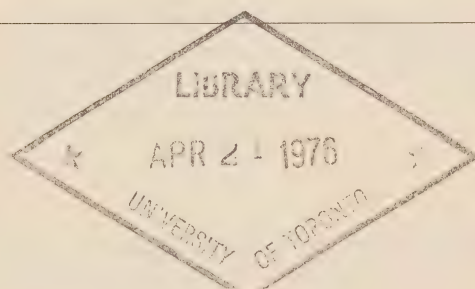
(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Income Tax Act

THE HON. A. K. MEEN
Minister of Revenue



TORONTO

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BILL 11

1976

An Act to amend The Income Tax Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Subclause i of clause *b* of subsection 6 of section 3<sup>s. 3 (6) (b) (i),
amended</sup> of *The Income Tax Act*, being chapter 217 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1971 (2nd Session), chapter 1, section 3, is amended by striking out “no businesses were carried on by him” in the tenth and eleventh lines and by adding thereto the following sub-subclauses:

(C) no businesses were carried on by him in that country, and

(D) no amount was deducted under subsection 5 of section 91 of the Federal Act in computing his income for the year,

.

- (2) Subclause ii of clause *b* of subsection 6 of the said section 3<sup>s. 3 (6) (b) (ii),
amended</sup> is amended by striking out “or 113” in the eleventh line.

2. Section 6*a* of the said Act, as re-enacted by the Statutes<sup>s. 6*a*,
re-enacted</sup> of Ontario, 1975, chapter 16, section 2, is repealed and the following substituted therefor:

6*a*. Where the taxable income of an individual for a taxation year does not exceed \$1,534 or such other amount as is prescribed for a particular taxation year, no tax is payable under this Act by the individual for the taxation year.^{No tax payable in certain cases}

s. 6*b* (10),
re-enacted

3. Subsection 10 of section 6*b* of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 91, section 2, is repealed and the following substituted therefor:

Where no
deduction
may be made

(10) For the purposes of this section,

- (a) where an individual or someone on his behalf is entitled to file returns under the Federal Act in respect of the individual's income for more than one taxation year ending in the same calendar year, the deduction to which the individual may be entitled under subsections 2 and 4*a* may be claimed only with respect to that taxation year that ends on or next before the last day of the calendar year;
- (b) no deduction under subsections 2 and 4*a* may be claimed in a return,
 - (i) filed pursuant to an election made under the provisions of subsection 2 of section 70, subsection 23 of section 104, or subsection 4 of section 150 of the Federal Act, or
 - (ii) filed on behalf of an individual by a trustee in bankruptcy pursuant to the provisions of paragraph *e* or *h* of subsection 2 of section 128 of the Federal Act;

and

- (c) notwithstanding clause *a*, where an individual is entitled to file returns under the Federal Act in respect of more than one taxation year ending in the same calendar year, the individual, with respect to the taxation year ending on or next before the last day of the calendar year may,
 - (i) in computing the amount of the tax credit described in clause *a* of subsection 2, determine his occupancy cost to be the amount that would be his occupancy cost for the whole of that calendar year excluding any portion of that occupancy cost so determined that has been taken into account by the spouse of that individual in computing the amount of the tax credit described in clause *a* of subsection 2 for that calendar year, and
 - (ii) compute the deduction to which he is entitled under subsection 4*a* as though the expression

“the calendar year” were substituted for
 “the taxation year” where it first appears
 in that subsection.

- 4.—(1) This Act, except section 1, shall be deemed to have ^{Commence-}
 come into force on the 1st day of January, 1976
 and to apply to the 1976 and subsequent taxation years.
- (2) Section 1 shall be deemed to have come into force on the ^{Idem}
 1st day of January, 1974 and to apply to the 1974 and
 subsequent taxation years.
5. This Act may be cited as *The Income Tax Amendment* ^{Short title}
Act, 1976.

An Act to amend
The Income Tax Act

1st Reading

March 10th, 1976

2nd Reading

April 8th, 1976

3rd Reading

April 8th, 1976

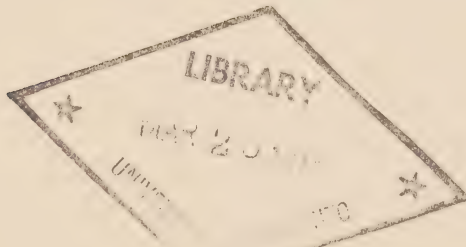
THE HON. A. K. MEEN
Minister of Revenue

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to repeal The Emergency Measures Act

THE HON. JOHN P. MACBETH
Solicitor General



An Act to amend
The Income Tax Act

1st Reading

March 10th, 1976

2nd Reading

April 8th, 1976

3rd Reading

April 8th, 1976

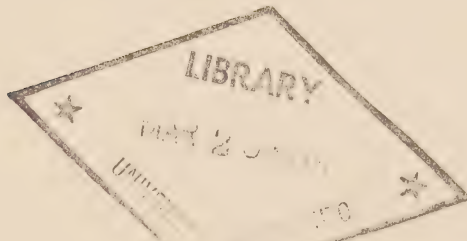
THE HON. A. K. MEEN
Minister of Revenue

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publication

An Act to repeal The Emergency Measures Act

THE HON. JOHN P. MACBETH
Solicitor General



EXPLANATORY NOTE

The Act is repealed following the dissolution of the Emergency Measures Organization.

BILL 12

1976

An Act to repeal The Emergency Measures Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Emergency Measures Act*, being chapter 145 of the ^{R.S.O. 1970, c. 145;} Revised Statutes of Ontario, 1970 and section 94 of *The* ^{1972, c. 1, s. 94,} *Government Reorganization Act, 1972*, being chapter 1, are repealed.
2. This Act comes into force on the day it receives Royal ^{Commence-}Assent._{ment}
3. This Act may be cited as *The Emergency Measures Repeal* ^{Short title}
Act, 1976.

An Act to repeal
The Emergency Measures Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. JOHN P. MACBETH
Solicitor General

(Government Bill)

BILL 12

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to repeal The Emergency Measures Act

THE HON. JOHN P. MACBETH
Solicitor General



TORONTO

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BILL 12

1976

An Act to repeal The Emergency Measures Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Emergency Measures Act*, being chapter 145 of the Revised Statutes of Ontario, 1970 and section 94 of *The Government Reorganization Act, 1972*, being chapter 1, are ^{R.S.O. 1970, c. 145; 1972, c. 1, s. 94,} repealed.
2. This Act comes into force on the day it receives Royal ^{Commence-} Assent._{ment}
3. This Act may be cited as *The Emergency Measures Repeal Act, 1976*. ^{Short title}

An Act to repeal
The Emergency Measures Act

1st Reading

March 10th, 1976

2nd Reading

April 9th, 1976

3rd Reading

April 9th, 1976

THE HON. JOHN P. MACBETH
Solicitor General

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act to provide for
Certain Rights for Blind Persons**

THE HON. R. MCMURTRY
Attorney General



EXPLANATORY NOTE

The Bill prohibits the barring of trained dog guides accompanying a blind person in any public accommodation, facility or service or in the occupancy of any self-contained dwelling unit.

BILL 13

1976

An Act to provide for Certain Rights for Blind Persons

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) In this Act,

Interpre-
tation

- (a) “blind person” means a person who because of blindness is dependent on a dog guide or white cane;
- (b) “dog guide” means a dog trained as a guide for a blind person and having the qualifications prescribed by the regulations.

(2) This Act applies notwithstanding any other Act or any regulation, by-law or rule made thereunder.

Application

2.—(1) No person, directly or indirectly, alone or with another, by himself or by the interposition of another, shall,

Dog guides
permitted
in places
to which
public
admitted

- (a) deny to any person the accommodation, services or facilities available in any place to which the public is customarily admitted; or
- (b) discriminate against any person with respect to the accommodation, services or facilities available in any place to which the public is customarily admitted, or the charges for the use thereof,

for the reason that he is a blind person accompanied by a dog guide.

(2) No person, directly or indirectly, alone or with another, by himself or by the interposition of another, shall,

Dog guides
permitted
in self-
contained
dwelling
unit

	(a) deny to any person occupancy of any self-contained dwelling unit; or
	(b) discriminate against any person with respect to any term or condition of occupancy of any self-contained dwelling unit,
	for the reason that he is a blind person keeping or customarily accompanied by a dog guide.
Other facilities	(3) Nothing in this section shall be construed to entitle a blind person to require any service, facility or accommodation in respect of a dog guide other than the right to be accompanied by the dog guide.
Restriction on use of white cane	3. No person, other than a blind person, shall carry or use a cane or walking stick, the major part of which is white, in any public place, public thoroughfare or public conveyance.
Identification cards	4. —(1) The Canadian National Institute for the Blind may, upon application therefor, issue to a blind person an identification card identifying the blind person and his dog guide.
Cards as <i>prima facie</i> proof of qualification	(2) An identification card issued under subsection 1 is <i>prima facie</i> proof that the blind person and his dog guide identified therein are qualified for the purposes of this Act.
Surrender of cards	(3) Any person to whom an identification card is issued under subsection 1 shall, upon the request of the Canadian National Institute for the Blind, surrender his identification card for amendment or cancellation.
Regulations	5. The Lieutenant Governor in Council may make regulations prescribing qualifications for dog guides.
Penalty	6. —(1) Every person who is in contravention of section 2 is guilty of an offence and on summary conviction is liable to a fine not exceeding \$1,000.
Idem	(2) Every person who is in contravention of section 3 or of subsection 3 of section 4 or who, not being a blind person, purports to be a blind person for the purpose of claiming the benefit of this Act is guilty of an offence and on summary conviction is liable to a fine not exceeding \$100.
Repeal	7. <i>The White Cane Act</i> , being chapter 496 of the Revised Statutes of Ontario, 1970, is repealed.

8. This Act comes into force on the 1st day of January, ^{Commence-}
1976. _{ment}

9. This Act may be cited as *The Blind Persons' Rights* ^{Short title}
Act, 1976.

An Act to provide for
Certain Rights for Blind Persons

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. R. MCMURTRY
Attorney General

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**Government
Publications**

**An Act to provide for
Certain Rights for Blind Persons**

THE HON. R. MCMURTRY
Attorney General



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 13

1976

An Act to provide for Certain Rights for Blind Persons

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) In this Act,

Interpre-
tation

(a) “blind person” means a person who because of blindness is dependent on a dog guide or white cane;

(b) “dog guide” means a dog trained as a guide for a blind person and having the qualifications prescribed by the regulations.

(2) This Act applies notwithstanding any other Act or any regulation, by-law or rule made thereunder.

Application

(3) This Act binds the Crown.

Act binds
Crown

2.—(1) No person, directly or indirectly, alone or with another, by himself or by the interposition of another, shall,

Dog guides
permitted
in places
to which
public
admitted

(a) deny to any person the accommodation, services or facilities available in any place to which the public is customarily admitted; or

(b) discriminate against any person with respect to the accommodation, services or facilities available in any place to which the public is customarily admitted, or the charges for the use thereof,

for the reason that he is a blind person accompanied by a dog guide.

(2) No person, directly or indirectly, alone or with another, by himself or by the interposition of another, shall,

Dog guides
permitted
in self-
contained
dwelling
unit

- (a) deny to any person occupancy of any self-contained dwelling unit ; or
- (b) discriminate against any person with respect to any term or condition of occupancy of any self-contained dwelling unit,

for the reason that he is a blind person keeping or customarily accompanied by a dog guide.

Other facilities

(3) Nothing in this section shall be construed to entitle a blind person to require any service, facility or accommodation in respect of a dog guide other than the right to be accompanied by the dog guide.

Restriction on use of white cane

3. No person, other than a blind person, shall carry or use a cane or walking stick, the major part of which is white, in any public place, public thoroughfare or public conveyance.

Identification cards

4.—(1) The Attorney General or an officer of his Ministry designated by him in writing may, upon application therefor, issue to a blind person an identification card identifying the blind person and his dog guide.

Cards as *prima facie* proof of qualification

(2) An identification card issued under subsection 1 is *prima facie* proof that the blind person and his dog guide identified therein are qualified for the purposes of this Act.

Surrender of cards

(3) Any person to whom an identification card is issued under subsection 1 shall, upon the request of the Attorney General or an officer of his Ministry designated by him in writing, surrender his identification card for amendment or cancellation.

Regulations

5. The Lieutenant Governor in Council may make regulations prescribing qualifications for dog guides.

Penalty

6.—(1) Every person who is in contravention of section 2 is guilty of an offence and on summary conviction is liable to a fine not exceeding \$1,000.

Idem

(2) Every person who is in contravention of section 3 or of subsection 3 of section 4 or who, not being a blind person, purports to be a blind person for the purpose of claiming the benefit of this Act is guilty of an offence and on summary conviction is liable to a fine not exceeding \$100.

Repeal

7. *The White Cane Act*, being chapter 496 of the Revised Statutes of Ontario, 1970, is repealed.

8. This Act comes into force on the 1st day of July, ^{Commence-}
1976. _{ment}

9. This Act may be cited as *The Blind Persons' Rights* ^{Short title}
Act, 1976.

An Act to provide for
Certain Rights for Blind Persons

1st Reading

March 10th, 1976

2nd Reading

April 9th, 1976

3rd Reading

April 13th, 1976

THE HON. R. MCMURTRY
Attorney General

BILL 14

Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The County Judges Act

THE HON. R. MCMURTRY
Attorney General



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTES

SECTION 1. The amendment enacts the complementary legislation necessary to implement the provision for supernumerary county court judges provided by recent amendments to the *Judges Act* (Canada).

SECTION 2. Complementary to section 1 of this Bill. The provision amended, with the amendment as underlined, would read as follows:

- (2) *After the chief judge, the judges, junior judges and supernumerary judges, respectively, have rank and precedence among themselves according to seniority of appointment.*

SECTION 3. Complementary to section 1 of this Bill. The provision amended, with the amendment as underlined, reads as follows:

18. *Where a judge resigns his office or is appointed to any other court or elects to hold office only as a supernumerary judge or ceases to hold office by reason of his having reached the age of retirement, he may at any time within eight weeks after such event give judgment in any cause, action or matter previously tried by or heard before him, as if he had continued in office.*

BILL 14

1976

An Act to amend The County Judges Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The County Judges Act*, being chapter 95 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following section: Section 4a,
enacted

4a.—(1) For each office of judge or junior judge of the county and district courts of the counties and districts of Ontario there shall be the additional office of supernumerary judge held by a judge or junior judge of such court who has elected under the *Judges Act* (Canada) to hold office only as a supernumerary judge of that court. Super-
numerary
judges

R.S.C. 1970,
c. J-1

(2) Any reference in this or any other Act or in a regulation to a judge or junior judge includes a supernumerary judge. Jurisdiction

2. Subsection 2 of section 5 of the said Act is amended by striking out "and junior judges" in the first line and inserting in lieu thereof "junior judges and supernumerary judges". s. 5 (2),
amended

3. Section 18 of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 136, section 5, is amended by inserting after "court" in the second line "or elects to hold office only as a supernumerary judge". s. 18,
amended

4. This Act comes into force on the day it receives Royal Assent. Commence-
ment

5. This Act may be cited as *The County Judges Amendment Act*, 1976. Short title

An Act to amend
The County Judges Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. R. McMURTRY
Attorney General

(Government Bill)

2
36
Ontario. Legislative Assembly

BILL 14

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The County Judges Act

THE HON. R. MCMURTRY
Attorney General



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 14

1976

An Act to amend The County Judges Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The County Judges Act*, being chapter 95 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following section: Section 4a,
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4a.—(1) For each office of judge or junior judge of the county and district courts of the counties and districts of Ontario there shall be the additional office of supernumerary judge held by a judge or junior judge of such court who has elected under the *Judges Act* (Canada) to hold office only as a supernumerary judge of that court. Super-
numerary
judges

R.S.C. 1970,
c. J-1

(2) Any reference in this or any other Act or in a regulation to a judge or junior judge includes a supernumerary judge. Jurisdiction

2. Subsection 2 of section 5 of the said Act is amended by striking out “and junior judges” in the first line and inserting in lieu thereof “junior judges and supernumerary judges”. s. 5 (2),
amended
3. Section 18 of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 136, section 5, is amended by inserting after “court” in the second line “or elects to hold office only as a supernumerary judge”. s. 18,
amended
4. This Act comes into force on the day it receives Royal Assent. Commence-
ment
5. This Act may be cited as *The County Judges Amendment Act, 1976*. Short title

An Act to amend
The County Judges Act

1st Reading

March 10th, 1976

2nd Reading

April 9th, 1976

3rd Reading

April 13th, 1976

THE HON. R. MCMURTRY
Attorney General

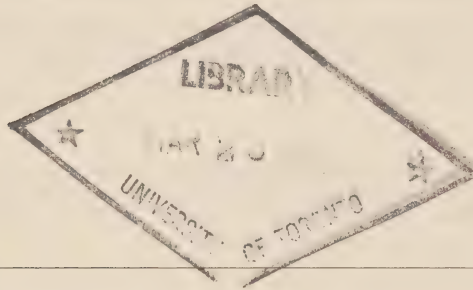
BILL 15

Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

GOV
PUBL

An Act to amend The Judicature Act



THE HON. R. MCMURTRY
Attorney General

TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTES

SECTION 1. The amendment increases the number of judges of the High Court by five, from thirty-one to thirty-six.

SECTION 2. The provisions amended provide for the case where the court sits *en banc* as in the Court of Appeal and a judge is absent or leaves office. The amendments extend the same provisions to the Divisional Court, which also sits *en banc* of three.

SECTION 3. The section added permits one judge of the Divisional Court to dispose of interlocutory applications in the same manner as is provided in section 34 of the Act in respect of the Court of Appeal.

BILL 15

1976

An Act to amend The Judicature Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 1 of section 5 of *The Judicature Act*, being <sup>s. 5 (1),
amended</sup> chapter 228 of the Revised Statutes of Ontario, 1970, is amended by striking out "thirty-one" in the third line and inserting in lieu thereof "thirty-six".
- 2.—(1) Subsection 2 of section 11 of the said Act is amended <sup>s. 11 (2),
amended</sup> by inserting after "Appeal" in the second line "or Divisional Court".
 - (2) Subsection 3 of the said section 11 is amended by inserting <sup>s. 11 (3),
amended</sup> after "Appeal" in the third line "or Divisional Court".
 - (3) Subsection 4 of the said section 11 is amended by inserting <sup>s. 11 (4),
amended</sup> after "Appeal" in the second line "or Divisional Court".
3. The said Act is amended by adding thereto the following <sup>s. 42a,
enacted</sup> section:

42a. In any cause or matter pending before the Divisional Court, any direction incidental to it not involving the decision of the appeal may be given by a judge of that court, and a judge of that court may, during vacation, make any interim order that he thinks fit to prevent prejudice to the claim of any of the parties pending an appeal, but every such order is subject to appeal to the Divisional Court.
- 4.—(1) This Act, except section 3, comes into force on the day <sup>Commence-
ment</sup> it receives Royal Assent.
 - (2) Section 3 comes into force on a day to be named by ^{Idem} proclamation of the Lieutenant Governor.
5. This Act may be cited as *The Judicature Amendment Act*, ^{Short title} 1976.

An Act to amend
The Judicature Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

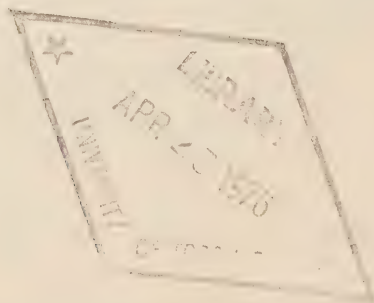
THE HON. R. MCMURTRY
Attorney General

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Judicature Act

THE HON. R. MCMURTRY
Attorney General



BILL 15

1976

An Act to amend The Judicature Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 1 of section 5 of *The Judicature Act*, being ^{s. 5 (1),} amended chapter 228 of the Revised Statutes of Ontario, 1970, is amended by striking out "thirty-one" in the third line and inserting in lieu thereof "thirty-six".
- 2.—(1) Subsection 2 of section 11 of the said Act is amended ^{s. 11 (2),} amended by inserting after "Appeal" in the second line "or Divisional Court".
 - (2) Subsection 3 of the said section 11 is amended by inserting ^{s. 11 (3),} amended after "Appeal" in the third line "or Divisional Court".
 - (3) Subsection 4 of the said section 11 is amended by inserting ^{s. 11 (4),} amended after "Appeal" in the second line "or Divisional Court".
3. The said Act is amended by adding thereto the following ^{s. 42a,} enacted section:

42a. In any cause or matter pending before the Divisional Court, any direction incidental to it not involving the decision of the appeal may be given by a judge of that court, and a judge of that court may, during vacation, make any interim order that he thinks fit to prevent prejudice to the claim of any of the parties pending an appeal, but every such order is subject to appeal to the Divisional Court. ^{Power of judge of Divisional Court}
- 4.—(1) This Act, except section 3, comes into force on the day ^{Commence-}ment it receives Royal Assent.
 - (2) Section 3 comes into force on a day to be named by ^{Idem} proclamation of the Lieutenant Governor.
5. This Act may be cited as *The Judicature Amendment Act*, ^{Short title} 1976.

An Act to amend
The Judicature Act

1st Reading

March 10th, 1976

2nd Reading

April 9th, 1976

3rd Reading

April 9th, 1976

THE HON. R. MCMURTRY
Attorney General

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Evidence Act

THE HON. R. MCMURTRY
Attorney General



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The amendment removes any doubt about the propriety of using as evidence in any action or proceeding an affidavit sworn before or in the office of the solicitor of a party to the action or proceeding.

BILL 16

1976

An Act to amend The Evidence Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Evidence Act*, being chapter 151 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following section:

47a. An affidavit or declaration is not inadmissible or unusable in evidence in an action for the reason only that it is made before the solicitor of a party to the action or before the partner, associate, clerk or agent of such solicitor.
2. This Act comes into force on the day it receives Royal Assent.
3. This Act may be cited as *The Evidence Amendment Act, 1976*.

s. 47a,
enacted

Affidavit
sworn by
solicitor
for a
party

Commence-
ment

Short title

An Act to amend
The Evidence Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

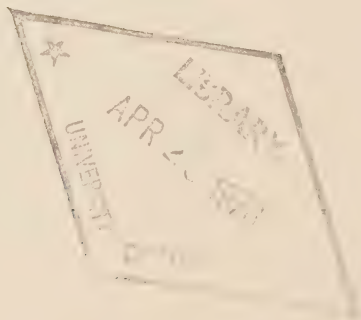
THE HON. R. MCMURTRY
Attorney General

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Evidence Act

THE HON. R. MCMURTRY
Attorney General



BILL 16

1976

An Act to amend The Evidence Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Evidence Act*, being chapter 151 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following section: ^{s. 47a, enacted}

47a. An affidavit or declaration is not inadmissible or unusable in evidence in an action for the reason only that it is made before the solicitor of a party to the action or before the partner, associate, clerk or agent of such solicitor. ^{Affidavit sworn by solicitor for a party}

2. This Act comes into force on the day it receives Royal Assent. ^{Commence-ment}
3. This Act may be cited as *The Evidence Amendment Act, 1976*. ^{Short title}

An Act to amend
The Evidence Act

1st Reading

March 10th, 1976

2nd Reading

April 9th, 1976

3rd Reading

April 9th, 1976

THE HON. R. MCMURTRY
Attorney General

BILL 17

Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Surrogate Courts Act

THE HON. R. MCMURTRY
Attorney General



TORONTO

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EXPLANATORY NOTE

The provision repealed provides for additional allowances paid by Ontario to county court judges in respect of surrogate court work. The repeal is necessary in view of limits placed upon such additional allowances by section 22 of Bill C-47 before the Parliament of Canada. The additional allowances in respect of provincial duties are now all contained in *The Extra-Judicial Services Act*.

BILL 17

1976

An Act to amend The Surrogate Courts Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 4 of section 8 of *The Surrogate Courts Act*, ^{s. 8 (4),} ^{repealed} being chapter 451 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1971 (2nd Session), chapter 16, section 1, is repealed.
2. This Act comes into force on the 31st day of March, 1976. Commence-
ment
3. This Act may be cited as *The Surrogate Courts Amendment Act, 1976*. Short title

An Act to amend
The Surrogate Courts Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

THE HON. R. McMURTRY
Attorney General

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Surrogate Courts Act

THE HON. R. MCMURTRY
Attorney General



TORONTO

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BILL 17

1976

An Act to amend The Surrogate Courts Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 4 of section 8 of *The Surrogate Courts Act*, <sup>s. 8 (4),
repealed</sup> being chapter 451 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1971 (2nd Session), chapter 16, section 1, is repealed.
2. This Act comes into force on the 31st day of March, 1976. Commence-
ment
3. This Act may be cited as *The Surrogate Courts Amendment Act, 1976*. Short title

An Act to amend
The Surrogate Courts Act

1st Reading

March 10th, 1976

2nd Reading

April 9th, 1976

3rd Reading

April 9th, 1976

THE HON. R. McMURTRY
Attorney General

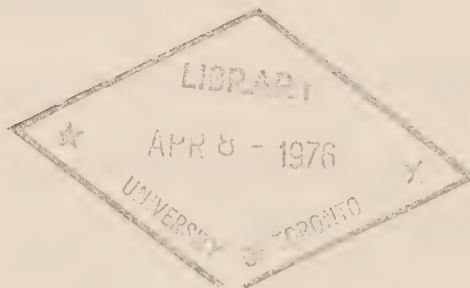
BILL 18

Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act to amend
The Public Authorities Protection Act**

THE HON. R. McMURTRY
Attorney General



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTES

SECTION 1.—Subsection 1. The provision amended prescribes a limitation period of six months for actions against public authorities. The amendment changes the time when the period commences to run from the time the act was done to the time the cause of action arose to ensure that actions are not excluded where consequential damages do not occur until a later date.

Subsection 2. The amendment allows the limitation period under *The Limitations Act*, which is six years after the cause of action arose, to apply to proceedings against a sheriff for an error in certifying as to a writ of execution that binds land and to proceedings against a land registrar for an error in performing his duties under *The Registry Act* or *The Land Titles Act*.

SECTION 2. The provision permits actions to be brought under the amendment even though now barred because of the expiration of the present limitation period.

BILL 18

1976

An Act to amend The Public Authorities Protection Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Section 11 of *The Public Authorities Protection Act*, ^{s. 11, amended} being chapter 374 of the Revised Statutes of Ontario, 1970, is amended by striking out “act, neglect or default complained of” in the sixth and seventh lines and inserting in lieu thereof “cause of action arose”.
- (2) The said section 11 is further amended by adding ^{s. 11, amended} thereto the following subsection:
 - (2) Subsection 1 does not apply to an action, prosecution ^{Application of subs. 1} or proceeding against,
 - (a) a sheriff for an act, neglect or default in certifying as to a writ of execution that binds land; or
 - (b) a land registrar for an act, neglect or default in connection with his duties under *The Registry Act* ^{R.S.O. 1970, cc. 409, 234} and *The Land Titles Act*.
2. Section 1 applies in respect of causes of action arising before ^{Application of s. 1} or after this Act comes into force.
3. This Act comes into force on the day it receives Royal Assent. ^{Commencement}
4. This Act may be cited as *The Public Authorities Protection Amendment Act, 1976*. ^{Short title}

An Act to amend
The Public Authorities Protection Act

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

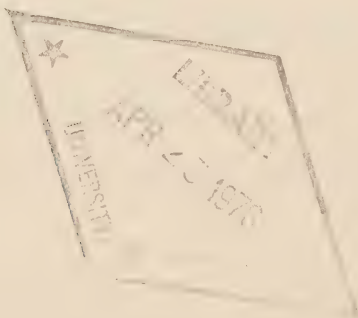
THE HON. R. McMURTRY
Attorney General

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act to amend
The Public Authorities Protection Act**

THE HON. R. McMURTRY
Attorney General



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 18

1976

An Act to amend The Public Authorities Protection Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Section 11 of *The Public Authorities Protection Act*, ^{s. 11, amended} being chapter 374 of the Revised Statutes of Ontario, 1970, is amended by striking out “act, neglect or default complained of” in the sixth and seventh lines and inserting in lieu thereof “cause of action arose”.
- (2) The said section 11 is further amended by adding ^{s. 11, amended} thereto the following subsection:
 - (2) Subsection 1 does not apply to an action, prosecution ^{Application of subs. 1} or proceeding against,
 - (a) a sheriff for an act, neglect or default in certifying as to a writ of execution that binds land; or
 - (b) a land registrar for an act, neglect or default in connection with his duties under *The Registry Act* ^{R.S.O. 1970, cc. 409, 234} and *The Land Titles Act*.
2. Section 1 applies in respect of causes of action arising before ^{Application of s. 1} or after this Act comes into force.
3. This Act comes into force on the day it receives Royal Assent. ^{Commencement}
4. This Act may be cited as *The Public Authorities Protection Amendment Act, 1976*. ^{Short title}

An Act to amend
The Public Authorities Protection Act

1st Reading

March 10th, 1976

2nd Reading

April 9th, 1976

3rd Reading

April 9th, 1976

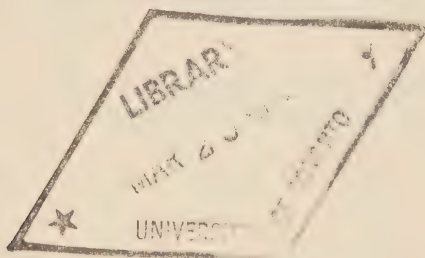
THE HON. R. MCMURTRY
Attorney General

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend
The Ontario Lottery Corporation Act, 1974

MR. BURR



EXPLANATORY NOTE

The purpose of the Bill is to allow the profits from Wintario to be used to support any non-profit project of any community-based organization.

BILL 19

1976

**An Act to amend
The Ontario Lottery Corporation Act, 1974**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 9 of *The Ontario Lottery Corporation Act, 1974*, ^{s.9, re-enacted} being chapter 126, is repealed and the following substituted therefor:
 9. The net profits of the Corporation after provision for ^{Profits} prizes and the payment of expenses of operations shall be paid into the Consolidated Revenue Fund at such times and in such manner as the Lieutenant Governor in Council may direct, to be available for,
 - (a) the promotion and development of physical fitness, sports, recreational and cultural activities and facilities therefor; and
 - (b) the support and development of any non-profit project of any community-based organization.
2. This Act comes into force on the day it receives Royal ^{Commence-}Assent.^{ment}
3. This Act may be cited as *The Ontario Lottery Corporation* ^{Short title}
Amendment Act, 1976.

BILL 19

An Act to amend
The Ontario Lottery Corporation
Act, 1974

1st Reading

March 10th, 1976

2nd Reading

3rd Reading

MR. BURR

(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**Government
Publications**

**An Act to amend
The Personal Property Security Act**

THE HON. S. B. HANDLEMAN
Minister of Consumer and
Commercial Relations



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTES

SECTION 1. The provision re-enacted at present reads as follows:

- (3) *The financing statement referred to in subsection 1 shall not be registered before the execution of the security agreement or after thirty days from the date of the execution of the security agreement.*

The amendment deletes the thirty day time limit for registration.

SECTION 2. The provision re-enacted at present reads as follows:

50. *Where a security interest is perfected by registration, and,*

- (a) *the security agreement to which it relates is amended;*
- (b) *the name or address of the secured party or debtor is changed; or*
- (c) *an error or omission of a clerical nature was made in the preparation of the financing statement or financing change statement that is registered in respect of the security interest,*

a financing change statement in the prescribed form may be registered at any time during the period that the registration is effective.

The amendment ensures that where there is a change in the name of the debtor, the procedure under subsection 2 of section 49 applies.

SECTION 3. The provision amended at present reads as follows:

52. *Where a security interest has been perfected by registration, the registration may be renewed,*

- (a) *before the expiration of the registration period, by the registration of a financing change statement in the prescribed form; or*
- (b) *notwithstanding subsection 3 of section 47, after the expiration of the registration period, by the registration of a financing statement in the prescribed form.*

The words deleted are inappropriate in view of the amendment made by section 1 of this Bill.

BILL 20

1976

An Act to amend The Personal Property Security Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 3 of section 47 of *The Personal Property Security Act*, being chapter 344 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1973, chapter 102, section 9, is repealed and the following substituted therefor:

s. 47 (3),
re-enacted

(3) The financing statement referred to in subsection 1 shall not be registered before the execution of the security agreement.

Time for
registration
2. Clause *b* of section 50 of the said Act, as re-enacted by the Statutes of Ontario, 1973, chapter 102, section 9, is repealed and the following substituted therefor:

s. 50 (b),
re-enacted

(b) the name or address of the secured party or the address of the debtor is changed; or

.
3. Clause *b* of section 52 of the said Act, as re-enacted by the Statutes of Ontario, 1973, chapter 102, section 9, is amended by striking out "notwithstanding subsection 3 of section 47" in the first line.

s. 52 (b),
amended
4. This Act comes into force on a day to be named by proclamation of the Lieutenant Governor.

Commence-
ment
5. This Act may be cited as *The Personal Property Security Amendment Act, 1976*.

Short title

BILL 20

An Act to amend
The Personal Property Security Act

1st Reading

March 11th, 1976

2nd Reading

3rd Reading

THE HON. S. B. HANDLEMAN
Minister of Consumer and
Commercial Relations

(Government Bill)

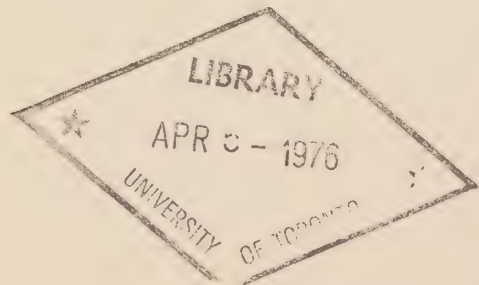
BILL 21

Private Member's Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act to amend The School Boards and
Teachers Collective Negotiations Act, 1975**

MR. LELUK



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the amendment is to require teachers to make up instructional days lost during a strike.

BILL 21

1976

An Act to amend The School Boards and Teachers Collective Negotiations Act, 1975

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The School Boards and Teachers Collective Negotiations Act*, ^{s. 69a, enacted} 1975, being chapter 72, is amended by adding thereto the following section:

69a. Notwithstanding the provisions of any other Act or this Act or the regulations thereunder, where a teacher takes part in a strike against a board, the number of necessary days needed to complete the required number of instructional days in a school year pursuant to Ontario Regulation 546/73 shall be completed by the teacher where he returns to work after a strike. ^{Instructional days to be completed}

2. This Act comes into force on the day it receives Royal Assent. <sup>Commence-
ment</sup>
3. This Act may be cited as *The School Boards and Teachers Collective Negotiations Amendment Act, 1976*. ^{Short title}

An Act to amend The School Boards and Teachers Collective Negotiations Act, 1975

1st Reading

March 12th, 1976

2nd Reading

3rd Reading

MR. LELUK

(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Governor
Publication

An Act to provide for Freedom of Information

MR. MACDONALD



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the Bill is to provide the public access to Government documents without cost.

BILL 22

1976

An Act to provide for Freedom of Information

WHEREAS it is in the public interest of the Province of Preamble
Ontario, subject to the limitations set out herein, that
all persons have access to all official documents;

Therefore, Her Majesty, by and with the advice and
consent of the Legislative Assembly of the Province of
Ontario, enacts as follows:

1. In this Act, "official document" means any document Interpre-
including any opinion, record, proceeding, map, drawing or tation
picture, regardless of form or characteristic kept by a
Ministry of the Government of Ontario or a board, agency
or Commission of the Government of Ontario whether
received or prepared by such Ministry, board, agency or
Commission and includes any document which is prepared as
a result of the spending of public moneys.

2. Subject to section 3, a Ministry or a board, agency Access to
or Commission of the Government of Ontario shall, upon official
receiving a request in writing, make available without cost document
as soon as possible any identifiable official document to any
person who wants to examine or copy it.

3. The following official documents are exempt from Exceptions
the provisions of section 2:

1. Documents, the release of which would be detrimental to the security of Ontario or Canada.
2. Documents dealing with international relations, the release of which might be detrimental to the future conduct of Canada's foreign relations or Ontario's relations with other countries.
3. Documents, the release of which might be detrimental to the future conduct of federal-provincial

relations or the relations of the provinces with one another.

4. Documents, the release of which would be personally embarrassing to Her Majesty or the Royal Family or official representatives of Her Majesty.
5. Documents, the release of which would result in direct personal financial gain or loss by a person or a group of persons.
6. Documents reflecting on the personal competence or character of an individual.
7. Documents relating to negotiations leading up to a contract until the contract has been executed or the negotiations have been concluded.
8. Documents relating to policy decisions under consideration but not yet finalized.
9. Legal opinions or advice provided for the use of the Government of Ontario.
10. Documents that are excluded from disclosure by statute.
11. Executive Council documents.
12. Any proceedings before a court of justice or a judicial inquiry.
13. Any matter which may be exempted by the Regulations.

Release of
documents
by
Lieutenant
Governor
in Council

4. Notwithstanding section 3, the Lieutenant Governor in Council may order the release of an official document which is exempt where the release of the document is in the public interest or where the circumstances surrounding the preparation or retention of the document have changed so that the criteria used for originally exempting the document are no longer applicable.

Application
to
Ombudsman

1975, c. 42

5.—(1) Where a person has requested an official document that is exempt under section 3 and that document is not produced, the person may apply to the Ombudsman under *The Ombudsman Act, 1975* for a review as to whether the document should continue to be exempt under section 3.

Exception

(2) A request for a review by the Ombudsman under subsection 1 does not apply to a document which is certified

by the Attorney General under subsection 1 of section 21
of *The Ombudsman Act, 1975*. 1975, c. 42

6. The Lieutenant Governor in Council may make regu- Regulations
lations exempting any document or class of document from
the application of this Act.

7. This Act comes into force on the day it receives Royal Commence-
ment
Assent.

8. This Act may be cited as *The Freedom of Information* Short title
Act, 1976.

**An Act to provide for
Freedom of Information**

1st Reading

March 15th, 1976

2nd Reading

3rd Reading

MR. MACDONALD

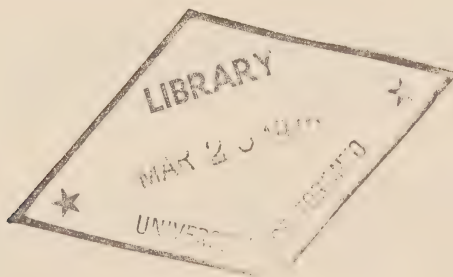
(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Ontario Human Rights Code

MR. NEWMAN
(Windsor-Walkerville)



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the Bill is to prevent discrimination on the basis of a physical handicap.

BILL 23

1976

An Act to amend The Ontario Human Rights Code

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. The preamble to *The Ontario Human Rights Code*, being ^{Preamble amended} chapter 318 of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1972, chapter 119, section 1, is further amended by inserting after "status" in the amendment of 1972 "a physical handicap".
2. Subsection 1 of section 1 of the said Act, as amended by the ^{s. 1 (1), amended} Statutes of Ontario, 1972, chapter 119, section 2, is further amended by inserting after "status" in the amendment of 1972 "a physical handicap".
3. Subsection 1 of section 2 of the said Act, as amended by the ^{s. 2 (1), amended} Statutes of Ontario, 1972, chapter 119, section 3, is further amended by inserting after "status" in the amendment of 1972 "a physical handicap".
4. Subsection 1 of section 3 of the said Act, as re-enacted by the ^{s. 3 (1), amended} Statutes of Ontario, 1972, chapter 119, section 4, is amended by inserting after "sex" in the eleventh line "a physical handicap".
- 5.—(1) Subsection 1 of section 4 of the said Act, as re-enacted ^{s. 4 (1), amended} by the Statutes of Ontario, 1972, chapter 119, section 5, is amended by inserting after "status" in the twenty-second line "a physical handicap".
- (2) Subsection 2 of the said section 4 is amended by ^{s. 4 (2), amended} inserting after "status" in the fifth line "a physical handicap".
- (3) Subsection 3 of the said section 4 is amended by ^{s. 4 (3), amended} inserting after "status" in the ninth line "a physical handicap".

- s. 4 (5),
amended (4) Subsection 5 of the said section 4 is amended by inserting after "status" in the third line "a physical handicap".
- s. 4,
amended (5) The said section 4, as amended by the Statutes of Ontario, 1974, chapter 73, sections 2 and 3, is further amended by adding thereto the following subsection:
- Exception (6a) The provisions of this section do not apply where the nature or extent of the physical handicap would reasonably preclude the performance of the particular employment.
- s. 4 (7),
amended (6) Subsection 7 of the said section 4 is amended by inserting after "status" in the third line "a physical handicap".
- s. 4a (1),
amended 6.—(1) Subsection 1 of section 4a of the said Act, as enacted by the Statutes of Ontario, 1972, chapter 119, section 6, is amended by inserting after "status" in the fourth line "a physical handicap".
- s. 4a (2),
amended (2) Subsection 2 of the said section 4a is amended by inserting after "status" in the fourth line "a physical handicap".
- s. 6a,
amended 7. Section 6a of the said Act, as enacted by the Statutes of Ontario, 1972, chapter 119, section 7, is amended by inserting after "status" in the eighth line "physical handicaps".
- s. 9 (a, c),
amended 8. Clauses a and c of section 9 of the said Act, as re-enacted by the Statutes of Ontario, 1972, chapter 119, section 9, are amended by inserting after "status" in the fourth line, in each instance, "physical handicaps".
- s. 19,
amended 9. Section 19 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 119, section 14, is further amended by adding thereto the following clause:
- (ha) "physical handicap" means a physical disability, infirmity, malformation or disfigurement which is caused by bodily injury, birth defect or illness and includes epilepsy and any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment or physical reliance on a seeing eye dog, wheelchair, or other remedial appliance or device.

- 10.** This Act comes into force on the day it receives Royal Assent. Commence-
ment
- 11.** This Act may be cited as *The Ontario Human Rights Code* Short title
Amendment Act, 1976.

An Act to amend
The Ontario Human Rights Code

1st Reading

March 15th, 1976

2nd Reading

3rd Reading

MR. NEWMAN
(Windsor-Walkerville)

(Private Member's Bill)

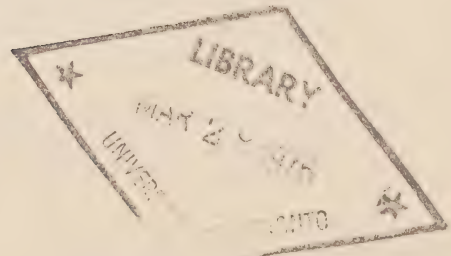
BILL 24

Private Member's Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act relating to the Installation
of Automatic Fire Extinguishing Systems in Buildings**

MR. DEANS



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The Bill provides that buildings or structures over three storeys in height or 45 feet in height to the roof line above grade be equipped with approved automatic fire extinguishing systems.

BILL 24

1976

An Act relating to the Installation of Automatic Fire Extinguishing Systems in Buildings

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

- (a) "Fire Marshal" means the Fire Marshal of Ontario;
- (b) "regulations" means the regulations made under this Act.

2.—(1) No person shall construct, reconstruct or renovate any building or structure which exceeds three storeys in height or 45 feet in height to the roof line above grade unless the building or structure is equipped with an automatic fire extinguishing system of a type and in the locations prescribed by the regulations.

Automatic
fire
extinguish-
ing system
required

(2) No building or structure referred to in subsection 1 shall be constructed, reconstructed or renovated, unless the plans for the automatic fire extinguishing system to be installed in the building or structure are approved by the Fire Marshal, Deputy Fire Marshal, a district deputy fire marshal or an assistant to the Fire Marshal as conforming with the requirements of this Act and the regulations.

Plans to
be
approved

3. Every person who contravenes any of the provisions of this Act or the regulations is guilty of an offence and on summary conviction is liable to a fine of not more than \$1,500.

Offence

4. The Lieutenant Governor in Council may make regulations prescribing the types and locations of automatic fire extinguishing systems that may be used in the buildings and structures referred to in subsection 1 of section 2.

Regulations

Commence-
ment

5. This Act comes into force on the day it receives Royal Assent.

Short title

6. This Act may be cited as *The Fire Protection Act, 1976*.

An Act relating to the
Installation of Automatic Fire
Extinguishing Systems
in Buildings

1st Reading

March 16th, 1976

2nd Reading

3rd Reading

MR. DEANS

(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Highway Traffic Act

THE HON. J. W. SNOW
Minister of Transportation and Communications



EXPLANATORY NOTES

SECTION 1. Paragraph 7b of subsection 1 of section 1 of the Act presently reads as follows:

7b. "driver's licence" means a licence issued under section 13 to drive a motor vehicle on a highway.

Section 13 of the Act refers to operators' licences. The amendment adds a reference to section 16 of the Act which refers to chauffeurs' licences.

SECTION 2. Section 15a of the Act presently reads in part as follows:

15a. No person shall,

.

(e) apply for, secure or retain in his possession more than one driver's licence.

The proposed amendment permits a person to hold two licences in the circumstances set out in the proposed subsection.

SECTION 3. The amendment permits the automatic suspensions of licences to be extended by order of the judge. The extension is to be not more than three years unless the offence carries a penalty of life imprisonment in which case the suspension may be for any period fixed.

An Act to amend The Highway Traffic Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Paragraph 7b of subsection 1 of section 1 of *The Highway Traffic Act*, being chapter 202 of the Revised Statutes of Ontario, 1970, as enacted by the Statutes of Ontario, 1973, chapter 167, section 1, is repealed and the following substituted therefor:

s. 1 (1),
par. 7b,
re-enacted

7b. "driver's licence" means a licence issued under section 13 or 16 to drive a motor vehicle on a highway.

2. Section 15a of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 123, section 4, is amended by adding thereto the following subsection:

s. 15a,
amended

(2) Notwithstanding clause e of subsection 1, a person may hold a second driver's licence where the second licence is issued solely to permit the licensee to obtain experience in the driving of a motorcycle for the purpose of qualifying for a driver's licence which authorizes him to drive a motorcycle.

Second
driver's
licence
permitted

3. Section 20 of the said Act, as re-enacted by the Statutes of Ontario, 1974, chapter 123, section 6, is repealed and the following substituted therefor:

s. 20,
re-enacted

20.—(1) The driver's licence of a person who is convicted of an offence under section 203, 204 or 219 of the *Criminal Code* (Canada) committed by means of a motor vehicle as defined in this Act or of an offence under section 233, 234, 234.1, 235 or 236 of the *Criminal Code* (Canada) committed while driving or having the care or control of a motor vehicle as defined in this Act is thereupon and hereby suspended for a period of,

Suspension
on conviction
for certain
offences
R.S.C. 1970,
c. C-34

- (a) upon the first conviction, three months; and
- (b) upon a subsequent conviction, six months.

Subsequent
offence
within five-
year period

(2) Where a person who has previously been convicted of an offence mentioned in subsection 1 is convicted of the same or any other offence mentioned in subsection 1 within five years after the date of the previous conviction, the offence for which he is last convicted shall be deemed to be a subsequent offence for the purpose of clause *b* of subsection 1.

Order
extending
suspension

(3) Where the court or judge, as the case may be, making the conviction referred to in subsection 1 considers it to be desirable for the protection of the public using the highways, the court or judge may make an order extending the suspension of the licence,

- (a) for any period in addition to the period specified in subsection 1 that the court or judge considers proper, if the person is liable to imprisonment for life in respect of the offence; or
- (b) for any period in addition to the period specified in subsection 1 that the court or judge considers proper but not exceeding three years, if the person is not liable to imprisonment for life in respect of the offence.

Order for
discharge

R.S.C. 1970,
c. C-34

(4) Where a person pleads guilty to or is found guilty of an offence referred to in subsection 1 and an order directing that the accused be discharged is made under section 234, 236 or 662.1 of the *Criminal Code* (Canada), this section applies in the same manner as if the person were convicted of the offence.

Appeal

(5) An appeal may be taken from an order for additional suspension made under subsection 3 and the provisions of the *Criminal Code* (Canada) applying to an appeal from the conviction referred to in subsection 1 apply in respect of an appeal from an order made under subsection 3.

Stay of
order on
appeal

(6) Where an appeal is taken under subsection 5, the court being appealed to may direct that the order being appealed from shall be stayed pending the final disposition of the appeal or until otherwise ordered by that court.

s. 24,
re-enacted

4. Section 24 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 45, section 12, is repealed and the following substituted therefor:

SECTION 4. Section 24 of the Act presently reads as follows:

24. The licence of a person who is convicted of an offence under subsection 3 of section 238 of the Criminal Code (Canada) is thereupon and hereby suspended for a period of six months in addition to the period of suspension with respect to which he was convicted under such subsection 3.

Subsection 1 of the new section 24 of the Act is basically a re-enactment of the old section 24.

Subsection 2 of the new section 24 of the Act provides that where a person is guilty of an offence referred to therein but an order for a discharge is made, the suspension referred to in subsection 1 applies as if the person were convicted of the offence.

SECTION 5. Subsection 1 of section 37 of the Act presently reads as follows:

37.—(1) *When on a highway at any time from one-half hour after sunset to one-half hour before sunrise and at any other time when, due to insufficient light or unfavourable atmospheric conditions, persons and vehicles on the highway are not clearly discernible at a distance of 500 feet or less, every motor vehicle shall carry three lighted lamps in a conspicuous position, one on each side of the front of the vehicle which shall display a white or amber light only, and one on the rear of the vehicle which shall display a red light only, except in the case of a motorcycle without a side car, which shall carry one lamp on the front of the vehicle which shall display a white light only and one on the rear of the vehicle which shall display a red light only, and any lamp so used shall be clearly visible at a distance of at least 500 feet from the front or rear, as the case may be.*

The underlined words are deleted in the remade subsection and the words "other than a motorcycle" are added after "motor vehicle".

Subsection 1a of section 37 requires motorcycles when on a highway to carry lighted lamps at all times as specified.

Subsection 1b sets out the lighted lamp requirements for a motorcycle with a side car.

Subsection 1c is self-explanatory.

Subsection 4 of section 37 of the Act presently reads as follows:

(4) *Subsection 3 does not apply to a motor vehicle parked on a highway and subsections 1, 6, 9, 11, 20, 21, 23 and 24 do not apply to a vehicle parked on a highway upon which the speed limit is not greater than 30 miles per hour and which is so lighted by the means of any system of street or highway lighting that the vehicle is clearly discernible within a distance of 200 feet.*

The proposed amendment brings in the two new subsections. Subsection 3 of section 37 of the Act reads as follows:

(3) *Lamps on the front of a motor vehicle shall be so constructed, located, arranged and adjusted that when lighted as required by subsection 1 they produce under normal atmospheric conditions and on a level road a driving light sufficient to render clearly discernible to the operator of the motor vehicle any person or vehicle on the highway within a distance of 350 feet ahead of the motor vehicle.*

The amendment to subsection 6 of section 37 of the Act removes the requirement that clearance lamps be attached to rear vision mirrors extending beyond the sides of commercial motor vehicles.

24.—(1) The licence of a person who is convicted of an offence under subsection 3 of section 238 of the *Criminal Code* (Canada) is thereupon and hereby suspended for a period of six months in addition to any other period for which the licence is suspended, and consecutively thereto.

Suspension
for driving
while dis-
qualified
R.S.C. 1970,
c. C-34

(2) Where a person pleads guilty to or is found guilty of an offence referred to in subsection 1 and an order directing that the accused be discharged is made under section 662.1 of the *Criminal Code* (Canada), this section applies in the same manner as if the person were convicted of the offence.

Order for
discharge

5.—(1) Subsection 1 of section 37 of the said Act is repealed and the following substituted therefor:

s. 37 (1),
re-enacted

(1) When on a highway at any time from one-half hour after sunset to one-half hour before sunrise and at any other time when, due to insufficient light or unfavourable atmospheric conditions, persons and vehicles on the highway are not clearly discernible at a distance of 500 feet or less, every motor vehicle other than a motorcycle shall carry three lighted lamps in a conspicuous position, one on each side of the front of the vehicle which shall display a white or amber light only, and one on the rear of the vehicle which shall display a red light only.

Lamps
required
on all
motor
vehicles
except
motor-
cycles

(1a) Subject to subsection 1b, when on a highway at any time every motorcycle shall carry two lighted lamps in a conspicuous position, one on the front of the vehicle which shall display a white light only, and one on the rear of the vehicle which shall display a red light only.

Lamps
required
on motor-
cycles

(1b) When on a highway at any time every motorcycle with a side car shall carry two lighted lamps in a conspicuous position on the front of the vehicle which shall display a white or amber light only and one on the rear of the vehicle which shall display a red light only.

Idem

(1c) Any lamp required under subsection 1, 1a or 1b shall, when lighted, be clearly visible at a distance of at least 500 feet from the front or rear, as the case may be.

Light
require-
ment

(2) Subsection 4 of the said section 37 is amended by inserting after "1" in the second line "1a, 1b".

s. 37 (4),
amended

(3) Subsection 6 of the said section 37 is amended by striking out "or, where a commercial motor vehicle is equipped with a rear vision mirror or mirrors that extend in whole or in part beyond the side of the

s. 37 (6),
amended

vehicle, the clearance lamps at the front of the vehicle shall be affixed to such mirror or mirrors" in the twenty-fourth, twenty-fifth, twenty-sixth, twenty-seventh and twenty-eighth lines.

s. 57a (1),
amended

- 6.—**(1) Subsection 1 of section 57a of the said Act, as enacted by the Statutes of Ontario, 1975 (2nd Session), chapter 6, section 1, is amended by striking out "prescribed device" in the fifth line and inserting in lieu thereof "device issued by the Ministry".

s. 57a (2),
amended

- (2) Subsection 2 of the said section 57a is amended by striking out "prescribed" in the first line.

s. 58c (2) (a),
re-enacted

- 7.** Clause a of subsection 2 of section 58c of the said Act, as re-enacted by the Statutes of Ontario, 1975 (2nd Session), chapter 6, section 4, is repealed and the following substituted therefor:

- (a) the vehicle has been inspected by a motor vehicle inspection mechanic in the motor vehicle inspection station and the vehicle is found to comply with the inspection requirements and performance standards prescribed by the regulations; and

s. 64a,
enacted

- 8.** The said Act is amended by adding thereto the following section:

Consignor's
responsibility
for
overloading

64a. Every consignor of goods, or his agent or employee, who causes a vehicle or combination of vehicles not owned by the consignor to be loaded,

- (a) knowing that so loaded the weight of such vehicle or combination of vehicles and load when on a highway or operated or moved on a highway exceeds the limits in any of the provisions of subsection 2, 3 or 4 of section 64, or in a permit issued under section 65, or in subsection 1, 4 or 5 of section 66; and

- (b) intending that the vehicle or combination of vehicles so loaded be operated or moved on a highway,

is guilty of an offence and on summary conviction is liable to a fine as if he had been convicted under subsection 7 of section 64.

s. 70 (1),
re-enacted

- 9.—**(1) Subsection 1 of section 70 of the said Act, as amended by the Statutes of Ontario, 1974, chapter 123, section 19, is repealed and the following substituted therefor:

SECTION 6. Section 57a of the Act requires a device or sticker to be affixed to such vehicles as are prescribed by the regulations as evidence that prescribed inspection requirements and performance standards have been met. The section presently requires that the affixed device be prescribed by regulation. The amendment obviates the need to prescribe the device by regulation and permits the use of a device or sticker issued by the Ministry.

SECTION 7. Subsection 2 of section 58c of the Act presently reads, in part, as follows:

- (2) *A safety standards certificate in respect of a motor vehicle shall not be issued or a vehicle inspection sticker affixed to a vehicle unless,*
- (a) the vehicle has been inspected by a motor vehicle inspection mechanic in the motor vehicle inspection station; and*
-

The proposed amendment makes it an offence to issue a safety standard certificate or affix a vehicle inspection sticker unless the vehicle complies with the prescribed standards.

SECTION 8. The consignor of goods who causes a vehicle to be overloaded knowing that the vehicle is overloaded and intending that the vehicle be so operated on a highway is guilty of an offence and subject to the same fine as the fine to which the operator of the vehicle is subject. Sections 64, 65 and 66 refer to gross weight limits.

SECTION 9.—Subsection 1. Subsection 1 of section 70 of the Act is amended to remove the reference to threshing machines. The amendment is complementary to new section 70a of the Act.

Subsection 2. Subsection 3 of section 70 of the Act is being amended by adding fire apparatus to the list of vehicles which are exempt from the subsection.

SECTION 10. New section 70*a* of the Act defines the term "over-dimensional farm vehicle" and provides for the making of regulations governing these vehicles while on a highway.

(1) No vehicle, including load or contents, while on a highway, shall have a greater width than 102 inches, except traction engines which may have a total width of 110 inches, and except loads of loose fodder and except motor vehicles and road-building machines while being used for the removal of snow from a highway. Width of vehicle

(2) Subsection 3 of the said section 70, as amended by the Statutes of Ontario, 1973, chapter 45, section 24 and 1974, chapter 123, section 19, is repealed and the following substituted therefor: s. 70 (3), re-enacted

(3) No vehicle, other than a fire apparatus, a bus or a semi-trailer as defined in clause *b* of subsection 6 of section 67, including load or contents, while on a highway shall exceed the length of 35 feet, and no combination of vehicles, including load or contents, coupled together while on a highway shall exceed the total length of 65 feet. Length of vehicle or combination

10. The said Act is further amended by adding thereto the following section: s. 70a, enacted

70a.—(1) In this section, “over-dimensional farm vehicle” means a farm tractor, self-propelled implement of husbandry, implement of husbandry, or any combination of them, having a weight, width, length or height in excess of the limits provided in this Part or Part VII. Interpretation

(2) The provisions of this Part and Part VII other than those contained in or under this section, with respect to weight, width, length and height do not apply to over-dimensional farm vehicles. Application of Parts VI and VII

(3) The Lieutenant Governor in Council may make regulations, Regulations

- (a) regulating or prohibiting the movement by over-dimensional farm vehicles or classes or types thereof on a highway or on classes or types of highways;
- (b) requiring that escort vehicles or escort vehicles of classes or types of escort vehicles accompany over-dimensional farm vehicles or classes or types thereof on a highway or class or type of highway;
- (c) prescribing the types, specifications and locations of markings, signs and lights that shall be carried by over-dimensional farm vehicles and escort vehicles or classes or types of either or both of them on a highway or class or type of highway;

- (d) prescribing conditions for the movement of over-dimensional farm vehicles on a highway or class or type of highway relating to the protection of persons and property from injury or damage.

s. 77 (2a),
amended

- 11.** Subsection 2a of section 77 of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 45, section 27, is amended by striking out "1" in the first line and inserting in lieu thereof "1a".

s. 80a,
enacted

- 12.** The said Act is further amended by adding thereto the following section:

Consignor's
responsibility
for
overloading

80a. Every consignor of goods, or his agent or employee, who causes a vehicle or combination of vehicles not owned by the consignor to be loaded,

- (a) knowing that so loaded the weight of such vehicle or combination of vehicles and load when on a highway or operated or moved on a highway exceeds the limits in any of the provisions of subsection 1 of section 72, or of section 73, 74, 75 or 76, or in a permit issued under section 77; and

- (b) intending that the vehicle or combination of vehicles so loaded be operated or moved on a highway,

is guilty of an offence and on summary conviction is liable to a fine as if he had been convicted under subsection 1 of section 80.

s. 100 (2),
amended

- 13.** Subsection 2 of section 100 of the said Act is amended by adding at the end thereof "except where the shoulder to the right of the roadway is paved, and the vehicle overtaken is making or about to make a left turn or its driver has signalled his intention to make a left turn".

s. 100a,
enacted

- 14.** The said Act is further amended by adding thereto the following section:

Drivers
to obey
signs
posted at
designated
paved
shoulders

100a.—(1) Where any part of the King's Highway has been designated as having a paved shoulder for use by vehicular traffic and official signs have been erected accordingly to indicate such designation, every driver of a vehicle shall obey the instructions on the official signs.

Regulations

(2) The Lieutenant Governor in Council may make regulations,

- (a) designating any part of the King's Highway as having a paved shoulder for use by vehicular traffic;

SECTION 11. The amendment corrects a reference to a subsection.

SECTION 12. The new section is complementary to section 8 of the Bill. Sections 72, 73, 74, 75 and 76 of the Act refer to axle weight limits.

SECTION 13.—Subsection 1. Subsection 2 of section 100 of the Act presently reads as follows:

- (2) *The driver of a motor vehicle shall not overtake and pass to the right of another vehicle where such movement cannot be made in safety and in no event shall a driver make such movement by driving off the roadway.*

The proposed amendment permits driving off the roadway on to a paved shoulder when overtaking a vehicle making a left turn.

SECTION 14. The proposed amendment authorizes the Lieutenant Governor in Council to designate any part of the King's Highway as having a paved shoulder and to make regulations in respect of signs, markings and the locations thereof. Where any part of the King's Highway has been so designated and signs erected so indicating, drivers shall obey any instructions on the signs. A designated paved shoulder is deemed to not be part of the roadway for purposes of the Act and to not be part of the pavement for purposes of clause *b* of subsection 1 of section 100 of the Act. Section 100(1) of the Act reads in part as follows:

100.—(1) *Notwithstanding section 98 and subject to subsection 2, the driver of a motor vehicle may overtake and pass to the right of another vehicle only under the following conditions,*

- (b) *upon a highway with unobstructed pavement of sufficient width for two or more lines of vehicles in each direction; or*

SECTION 15. Section 103 of the Act presently reads in part as follows:

103. Where a highway has been divided into clearly marked lanes for traffic,

(c) any lane may be designated for slowly moving traffic or traffic moving in a particular direction provided that official signs are erected to indicate such designation, and, notwithstanding section 93, where a highway is so designated the driver of every vehicle shall obey the direction on the official signs.

The proposed amendment adds types of vehicles as something which may be directed to designated lanes by signs.

SECTION 16. The proposed amendment provides that where lanes are designated for classes or types of vehicles, the designation shall apply during the times set out in the official signs indicating the designation.

SECTION 17. The new section provides for school crossing guards who have the authority to stop traffic when directing children across a highway. Drivers are obliged to stop when so directed by a school crossing stop sign. No person other than a school crossing guard shall display the stop sign.

The Lieutenant Governor in Council may make regulations prescribing the type and design of school crossing stop signs.

- (b) providing for the erection of signs and the placing of markings,
 - (i) on any highway approaching any part of the King's Highway designated as having a paved shoulder for use by vehicular traffic, and
 - (ii) on any part of the King's Highway designated as having a paved shoulder for use by vehicular traffic; and
- (c) prescribing the types of the signs and markings referred to in clause *b*, instructions to be contained thereon and the location of each type of sign and marking.

(3) A paved shoulder designated under this section shall be deemed not to be part of the roadway within the meaning of paragraph 27 of subsection 1 of section 1 or part of the pavement for the purposes of clause *b* of subsection 1 of section 100. Paved shoulder deemed not part of roadway

- 15.** Clause *c* of section 103 of the said Act is repealed and the following substituted therefor: s. 103 (c), re-enacted

- (c) any lane may be designated for slowly moving traffic, traffic moving in a particular direction or classes or types of vehicles provided that official signs are erected to indicate such designation, and, notwithstanding section 93, where a highway is so designated every driver of a vehicle shall obey the instructions on the official signs.

- 16.** The said Act is further amended by adding thereto the following section: s. 103a, enacted

103a. A designation of a lane for classes or types of vehicles made under clause *c* of section 103 shall apply during the times stated on the official signs. Times designation applicable

- 17.** The said Act is further amended by adding thereto the following section: s. 120a, enacted

120a.—(1) In this section, “school crossing guard” means a person employed or authorized by a municipality or a school board who is directing the movement of children across a highway. Definition

(2) A school crossing guard about to direct children across a highway with a speed limit not in excess of 40 miles per hour shall, prior to entering the roadway, display School crossing guard shall display sign

a school crossing stop sign in an upright position so that it is visible to vehicular traffic approaching from each direction.

Vehicles
approaching
sign

(3) Where a school crossing stop sign is displayed as provided in subsection 2, the driver of any vehicle approaching the stop sign shall stop before reaching the crossing.

Display
of
school
crossing
stop
sign

(4) A school crossing guard shall not display on a highway a school crossing stop sign under any circumstances other than those set out in subsection 2.

Idem

(5) No person other than a school crossing guard shall display on a highway a school crossing stop sign.

Regulations

(6) The Lieutenant Governor in Council may make regulations prescribing the type, design and specifications of school crossing stop signs.

s. 147 (1),
amended

18. Subsection 1 of section 147 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 1, section 1, is further amended by striking out "approved by the Ministry" in the fourth and fifth lines.

s. 150,
amended

19. Section 150 of the said Act is amended by adding thereto the following subsection:

Order for
conditional
discharge
R.S.C. 1970,
c. C-34

(1a) Where a person pleads guilty to or is found guilty of an offence under the *Criminal Code* (Canada) referred to in subsection 1 and an order directing that the person be discharged is made under section 234, 236 or 662.1 of that Act, the judge, provincial judge or justice of the peace who makes the order or the clerk of the court in which the order is made shall forthwith certify the order to the Registrar, setting out the name, address and description of the person discharged by the order, the number of his operator's or chauffeur's licence, the number of the permit of the motor vehicle with which the offence was committed, the time the offence was committed and the provision of the *Criminal Code* (Canada) contravened.

s. 153a (1),
re-enacted

20. Subsection 1 of section 153a of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 123, section 36, is repealed and the following substituted therefor:

Suspension
of licence
upon
conviction

(1) Upon the arraignment of a person accused of any of the offences mentioned in subsection 1 of section 20 or section 24 and before the court accepts the plea of such

SECTION 18. The proposed amendment reflects a prior amendment to the Act which removed the requirement that municipal by-laws regulating traffic be approved by the Ministry.

SECTION 19. Section 150 requires notification to be given to the Registrar as to convictions involving motor vehicles.

The amendment ensures that conditional discharges where found guilty but not convicted are included.

SECTION 20. The amendment is complementary to sections 3 and 4 of the Bill and provides for the warning to be given in court to a person accused of offences under the specified sections of the Act. Section 153a presently refers only to subsection 1 of section 20. The amendment adds the reference to section 24.

person, the clerk or registrar of the court shall orally give notice to such person in the following form or to the like effect:

"The Highway Traffic Act provides that upon conviction of the offence with which you are charged, in the circumstances indicated therein, your driver's licence shall be suspended for the period prescribed by statute".

- 21.**—(1) This Act, except sections 2, 3 and 4, subsections 1 ^{Commence-} and 2 of section 5, subsection 1 of section 9 and sections 10, 17 and 19, comes into force on the day it receives Royal Assent.
- (2) Sections 2, 3 and 4, subsection 1 of section 9 and ^{Idem} sections 10 and 19 come into force on a day to be named by proclamation of the Lieutenant Governor.
- (3) Subsections 1 and 2 of section 5 come into force on the ^{Idem} 1st day of June, 1976.
- (4) Section 17 comes into force on the 1st day of September, ^{Idem} 1976.
- 22.** This Act may be cited as *The Highway Traffic Amendment* ^{Short title} Act, 1976.

An Act to amend
The Highway Traffic Act

1st Reading

March 17th, 1976

2nd Reading

3rd Reading

THE HON. J. W. SNOW
Minister of Transportation
and Communications

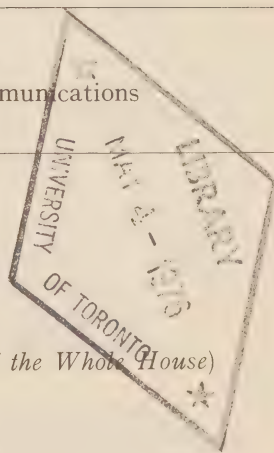
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3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Highway Traffic Act

THE HON. J. W. SNOW
Minister of Transportation and Communications



(Reprinted as amended by the Committee of the Whole House)

EXPLANATORY NOTES

SECTION 1. Paragraph 7b of subsection 1 of section 1 of the Act presently reads as follows:

7b. "driver's licence" means a licence issued under section 13 to drive a motor vehicle on a highway.

Section 13 of the Act refers to operators' licences. The amendment adds a reference to section 16 of the Act which refers to chauffeurs' licences.

SECTION 2. Section 15a of the Act presently reads in part as follows:

15a. No person shall,

(e) apply for, secure or retain in his possession more than one driver's licence.

The proposed amendment permits a person to hold two licences in the circumstances set out in the proposed subsection.

SECTION 3. The amendment permits the automatic suspensions of licences to be extended by order of the judge. The extension is to be not more than three years unless the offence carries a penalty of life imprisonment in which case the suspension may be for any period fixed.

An Act to amend The Highway Traffic Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Paragraph 7b of subsection 1 of section 1 of *The Highway Traffic Act*, being chapter 202 of the Revised Statutes of Ontario, 1970, as enacted by the Statutes of Ontario, 1973, chapter 167, section 1, is repealed and the following substituted therefor:

7b. "driver's licence" means a licence issued under section 13 or 16 to drive a motor vehicle on a highway.

2. Section 15a of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 123, section 4, is amended by adding thereto the following subsection:

(2) Notwithstanding clause e of subsection 1, a person may hold a second driver's licence where the second licence is issued solely to permit the licensee to obtain experience in the driving of a motorcycle for the purpose of qualifying for a driver's licence which authorizes him to drive a motorcycle.

3. Section 20 of the said Act, as re-enacted by the Statutes of Ontario, 1974, chapter 123, section 6, is repealed and the following substituted therefor:

20.—(1) The driver's licence of a person who is convicted of an offence under section 203, 204 or 219 of the *Criminal Code* (Canada) committed by means of a motor vehicle as defined in this Act or of an offence under section 233, 234, 234.1, 235 or 236 of the *Criminal Code* (Canada) committed while driving or having the care or control of a motor vehicle as defined in this Act is thereupon and hereby suspended for a period of,

- (a) upon the first conviction, three months; and
- (b) upon a subsequent conviction, six months.

Subsequent
offence
within five-
year period

(2) Where a person who has previously been convicted of an offence mentioned in subsection 1 is convicted of the same or any other offence mentioned in subsection 1 within five years after the date of the previous conviction, the offence for which he is last convicted shall be deemed to be a subsequent offence for the purpose of clause *b* of subsection 1.

Order
extending
suspension

(3) Where the court or judge, as the case may be, making the conviction referred to in subsection 1 considers it to be desirable for the protection of the public using the highways, the court or judge may make an order extending the suspension of the licence,

- (a) for any period in addition to the period specified in subsection 1 that the court or judge considers proper, if the person is liable to imprisonment for life in respect of the offence; or
- (b) for any period in addition to the period specified in subsection 1 that the court or judge considers proper but not exceeding three years, if the person is not liable to imprisonment for life in respect of the offence.

Appeal

R.S.C. 1970,
c. C-34

(4) An appeal may be taken from an order for additional suspension made under subsection 3 and the provisions of the *Criminal Code* (Canada) applying to an appeal from the conviction referred to in subsection 1 apply in respect of an appeal from an order made under subsection 3.

Stay of
order on
appeal

(5) Where an appeal is taken under subsection 4, the court being appealed to may direct that the order being appealed from shall be stayed pending the final disposition of the appeal or until otherwise ordered by that court.

s. 24.
re-enacted

4. Section 24 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 45, section 12, is repealed and the following substituted therefor:

Suspension
for driving
while dis-
qualified

24. The licence of a person who is convicted of an offence under subsection 3 of section 238 of the *Criminal Code* (Canada) is thereupon and hereby suspended for a period of six months in addition to any other period for which the licence is suspended, and consecutively thereto.

SECTION 4. Section 24 of the Act presently reads as follows:

24. The licence of a person who is convicted of an offence under subsection 3 of section 238 of the Criminal Code (Canada) is thereupon and hereby suspended for a period of six months in addition to the period of suspension with respect to which he was convicted under such subsection 3.

The new section 24 of the Act is basically a re-enactment of the old section 24.

SECTION 5. Subsection 1 of section 37 of the Act presently reads as follows:

37.—(1) When on a highway at any time from one-half hour after sunset to one-half hour before sunrise and at any other time when, due to insufficient light or unfavourable atmospheric conditions, persons and vehicles on the highway are not clearly discernible at a distance of 500 feet or less, every motor vehicle shall carry three lighted lamps in a conspicuous position, one on each side of the front of the vehicle which shall display a white or amber light only, and one on the rear of the vehicle which shall display a red light only, except in the case of a motorcycle without a side car, which shall carry one lamp on the front of the vehicle which shall display a white light only and one on the rear of the vehicle which shall display a red light only, and any lamp so used shall be clearly visible at a distance of at least 500 feet from the front or rear, as the case may be.

The underlined words are deleted in the remade subsection and the words “other than a motorcycle” are added after “motor vehicle”.

Subsection 1a of section 37 requires motorcycles when on a highway to carry lighted lamps at all times as specified.

Subsection 1b sets out the lighted lamp requirements for a motorcycle with a side car.

Subsection 1c is self-explanatory.

Subsection 4 of section 37 of the Act presently reads as follows:

(4) *Subsection 3 does not apply to a motor vehicle parked on a highway and subsections 1, 6, 9, 11, 20, 21, 23 and 24 do not apply to a vehicle parked on a highway upon which the speed limit is not greater than 30 miles per hour and which is so lighted by the means of any system of street or highway lighting that the vehicle is clearly discernible within a distance of 200 feet.*

The proposed amendment brings in the two new subsections. Subsection 3 of section 37 of the Act reads as follows:

(3) *Lamps on the front of a motor vehicle shall be so constructed, located, arranged and adjusted that when lighted as required by subsection 1 they produce under normal atmospheric conditions and on a level road a driving light sufficient to render clearly discernible to the operator of the motor vehicle any person or vehicle on the highway within a distance of 350 feet ahead of the motor vehicle.*

The amendment to subsection 6 of section 37 of the Act removes the requirement that clearance lamps be attached to rear vision mirrors extending beyond the sides of commercial motor vehicles.

- 5.—(1) Subsection 1 of section 37 of the said Act is repealed ^{s. 37 (1),} and the following substituted therefor: ^{re-enacted}

(1) When on a highway at any time from one-half hour after sunset to one-half hour before sunrise and at any other time when, due to insufficient light or unfavourable atmospheric conditions, persons and vehicles on the highway are not clearly discernible at a distance of 500 feet or less, every motor vehicle other than a motorcycle shall carry three lighted lamps in a conspicuous position, one on each side of the front of the vehicle which shall display a white or amber light only, and one on the rear of the vehicle which shall display a red light only. ^{Lamps required on all motor vehicles except motor-cycles}

(1a) Subject to subsection 1b, when on a highway at any time every motorcycle shall carry two lighted lamps in a conspicuous position, one on the front of the vehicle which shall display a white light only, and one on the rear of the vehicle which shall display a red light only. ^{Lamps required on motor-cycles}

(1b) When on a highway at any time every motorcycle with a side car shall carry a lighted lamp in a conspicuous position on each side of the front of the vehicle which lamps shall display a white or amber light only and a lighted lamp on the rear of the vehicle which shall display a red light only. ^{Idem}

(1c) Any lamp required under subsection 1, 1a or 1b shall, when lighted, be clearly visible at a distance of at least 500 feet from the front or rear, as the case may be. ^{Light requirement}

(1d) Notwithstanding subsections 1a and 1b, where a motorcycle that was manufactured prior to the 1st day of January, 1970, is operated on a highway, the lighted lamps required under subsections 1a and 1b shall be required only during the period from one-half hour after sunset to one-half hour before sunrise, or at any other time when, due to insufficient light or unfavourable atmospheric conditions, persons and vehicles on the highway are not clearly discernible at a distance of 500 feet or less. ^{Exception}

- (2) Subsection 4 of the said section 37 is amended by inserting after "1" in the second line "1a, 1b". ^{s. 37 (4), amended}

- (3) Subsection 6 of the said section 37 is amended by striking out "or, where a commercial motor vehicle is equipped with a rear vision mirror or mirrors that extend in whole or in part beyond the side of the" ^{s. 37 (6), amended}

vehicle, the clearance lamps at the front of the vehicle shall be affixed to such mirror or mirrors” in the twenty-fourth, twenty-fifth, twenty-sixth, twenty-seventh and twenty-eighth lines.

s. 57a (1),
amended

- 6.—**(1) Subsection 1 of section 57a of the said Act, as enacted by the Statutes of Ontario, 1975 (2nd Session), chapter 6, section 1, is amended by striking out “prescribed device” in the fifth line and inserting in lieu thereof “device issued by the Ministry”.

s. 57a (2),
amended

- (2) Subsection 2 of the said section 57a is amended by striking out “prescribed” in the first line.

s. 58c (2) (a),
re-enacted

- 7.** Clause a of subsection 2 of section 58c of the said Act, as re-enacted by the Statutes of Ontario, 1975 (2nd Session), chapter 6, section 4, is repealed and the following substituted therefor:

- (a) the vehicle has been inspected by a motor vehicle inspection mechanic in the motor vehicle inspection station and the vehicle is found to comply with the inspection requirements and performance standards prescribed by the regulations; and

.

s. 64a,
enacted

- 8.** The said Act is amended by adding thereto the following section:

64a. Every consignor of goods, or his agent or employee, who causes a vehicle or combination of vehicles not owned by the consignor to be loaded,

Consignor's
responsibility
for
overloading

- (a) knowing that so loaded the weight of such vehicle or combination of vehicles and load when on a highway or operated or moved on a highway exceeds the limits in any of the provisions of subsection 2, 3 or 4 of section 64, or in a permit issued under section 65, or in subsection 1, 4 or 5 of section 66; and

- (b) intending that the vehicle or combination of vehicles so loaded be operated or moved on a highway,

is guilty of an offence and on summary conviction is liable to a fine as if he had been convicted under subsection 7 of section 64.

s. 70 (1),
re-enacted

- 9.—**(1) Subsection 1 of section 70 of the said Act, as amended by the Statutes of Ontario, 1974, chapter 123, section 19, is repealed and the following substituted therefor:

SECTION 6. Section 57a of the Act requires a device or sticker to be affixed to such vehicles as are prescribed by the regulations as evidence that prescribed inspection requirements and performance standards have been met. The section presently requires that the affixed device be prescribed by regulation. The amendment obviates the need to prescribe the device by regulation and permits the use of a device or sticker issued by the Ministry.

SECTION 7. Subsection 2 of section 58c of the Act presently reads, in part, as follows:

(2) *A safety standards certificate in respect of a motor vehicle shall not be issued or a vehicle inspection sticker affixed to a vehicle unless,*

(a) the vehicle has been inspected by a motor vehicle inspection mechanic in the motor vehicle inspection station; and

The proposed amendment makes it an offence to issue a safety standard certificate or affix a vehicle inspection sticker unless the vehicle complies with the prescribed standards.

SECTION 8. The consignor of goods who causes a vehicle to be overloaded knowing that the vehicle is overloaded and intending that the vehicle be so operated on a highway is guilty of an offence and subject to the same fine as the fine to which the operator of the vehicle is subject. Sections 64, 65 and 66 refer to gross weight limits.

SECTION 9.—Subsection 1. Subsection 1 of section 70 of the Act is amended to remove the reference to threshing machines. The amendment is complementary to new section 70a of the Act.

Subsection 2. Subsection 3 of section 70 of the Act is being amended by adding fire apparatus to the list of vehicles which are exempt from the subsection.

SECTION 10. New section 70a of the Act defines the term "over-dimensional farm vehicle" and provides for the making of regulations governing these vehicles while on a highway.

(1) No vehicle, including load or contents, while on a highway, shall have a greater width than 102 inches, except traction engines which may have a total width of 110 inches, and except loads of loose fodder and except motor vehicles and road-building machines while being used for the removal of snow from a highway. Width of vehicle

(2) Subsection 3 of the said section 70, as amended by the Statutes of Ontario, 1973, chapter 45, section 24 and 1974, chapter 123, section 19, is repealed and the following substituted therefor: s. 70 (3), re-enacted

(3) No vehicle, other than a fire apparatus, a bus or a semi-trailer as defined in clause *b* of subsection 6 of section 67, including load or contents, while on a highway shall exceed the length of 35 feet, and no combination of vehicles, including load or contents, coupled together while on a highway shall exceed the total length of 65 feet. Length of vehicle or combination

10. The said Act is further amended by adding thereto the following section: s. 70a, enacted

70a.—(1) In this section, “over-dimensional farm vehicle” means a farm tractor, self-propelled implement of husbandry, implement of husbandry, or any combination of them, having a weight, width, length or height in excess of the limits provided in this Part or Part VII. Interpretation

(2) The provisions of this Part and Part VII other than those contained in or under this section, with respect to weight, width, length and height do not apply to over-dimensional farm vehicles. Application of Parts VI and VII

(3) The Lieutenant Governor in Council may make regulations, Regulations

(a) regulating or prohibiting the movement by over-dimensional farm vehicles or classes or types thereof on a highway or on classes or types of highways;

(b) requiring that escort vehicles or classes or types of escort vehicles accompany over-dimensional farm vehicles or classes or types thereof on a highway or class or type of highway;

(c) prescribing the types, specifications and locations of markings, signs and lights that shall be carried by over-dimensional farm vehicles and escort vehicles or classes or types of either or both of them on a highway or class or type of highway;

- (d) prescribing conditions for the movement of over-dimensional farm vehicles on a highway or class or type of highway relating to the protection of persons and property from injury or damage.

s. 77 (2a),
amended

- 11.** Subsection 2a of section 77 of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 45, section 27, is amended by striking out “1” in the first line and inserting in lieu thereof “1a”.

s. 80a,
enacted

- 12.** The said Act is further amended by adding thereto the following section:

Consignor's
responsibility
for
overloading

80a. Every consignor of goods, or his agent or employee, who causes a vehicle or combination of vehicles not owned by the consignor to be loaded,

- (a) knowing that so loaded the weight of such vehicle or combination of vehicles and load when on a highway or operated or moved on a highway exceeds the limits for weight, other than axle unit weight, in any of the provisions of subsection 1 of section 72, or of section 73, 74 or 75, or in a permit issued under section 77; and

- (b) intending that the vehicle or combination of vehicles so loaded be operated or moved on a highway,

is guilty of an offence and on summary conviction is liable to a fine as if he had been convicted under subsection 1 of section 80.

s. 100 (2),
amended

- 13.** Subsection 2 of section 100 of the said Act is amended by adding at the end thereof “except where the shoulder to the right of the roadway is paved, and the vehicle overtaken is making or about to make a left turn or its driver has signalled his intention to make a left turn”.

s. 100a,
enacted

- 14.** The said Act is further amended by adding thereto the following section:

Drivers
to obey
signs
posted at
designated
paved
shoulders

100a.—(1) Where any part of the King's Highway has been designated as having a paved shoulder for use by vehicular traffic and official signs have been erected accordingly to indicate such designation, every driver of a vehicle shall obey the instructions on the official signs.

Regulations

(2) The Lieutenant Governor in Council may make regulations,

- (a) designating any part of the King's Highway as having a paved shoulder for use by vehicular traffic;

SECTION 11. The amendment corrects a reference to a subsection.

SECTION 12. The new section is complementary to section 8 of the Bill. Sections 72, 73, 74, 75 and 76 of the Act refer to axle weight limits.

SECTION 13.—Subsection 1. Subsection 2 of section 100 of the Act presently reads as follows:

- (2) *The driver of a motor vehicle shall not overtake and pass to the right of another vehicle where such movement cannot be made in safety and in no event shall a driver make such movement by driving off the roadway.*

The proposed amendment permits driving off the roadway on to a paved shoulder when overtaking a vehicle making a left turn.

SECTION 14. The proposed amendment authorizes the Lieutenant Governor in Council to designate any part of the King's Highway as having a paved shoulder and to make regulations in respect of signs, markings and the locations thereof. Where any part of the King's Highway has been so designated and signs erected so indicating, drivers shall obey any instructions on the signs. A designated paved shoulder is deemed to not be part of the roadway for purposes of the Act and to not be part of the pavement for purposes of clause *b* of subsection 1 of section 100 of the Act. Section 100(1) of the Act reads in part as follows:

100.—(1) *Notwithstanding section 98 and subject to subsection 2, the driver of a motor vehicle may overtake and pass to the right of another vehicle only under the following conditions,*

- (b) *upon a highway with unobstructed pavement of sufficient width for two or more lines of vehicles in each direction; or*

SECTION 15. Section 103 of the Act presently reads in part as follows:

103. Where a highway has been divided into clearly marked lanes for traffic,

(c) any lane may be designated for slowly moving traffic or traffic moving in a particular direction provided that official signs are erected to indicate such designation, and, notwithstanding section 93, where a highway is so designated the driver of every vehicle shall obey the direction on the official signs.

The proposed amendment adds types of vehicles as something which may be directed to designated lanes by signs.

SECTION 16. The proposed amendment provides that where lanes are designated for classes or types of vehicles, the designation shall apply during the times set out in the official signs indicating the designation.

SECTION 17. The new section provides for school crossing guards who have the authority to stop traffic when directing children across a highway. Drivers are obliged to stop when so directed by a school crossing stop sign. No person other than a school crossing guard shall display the stop sign.

The Lieutenant Governor in Council may make regulations prescribing the type and design of school crossing stop signs.

- (b) providing for the erection of signs and the placing of markings,
 - (i) on any highway approaching any part of the King's Highway designated as having a paved shoulder for use by vehicular traffic, and
 - (ii) on any part of the King's Highway designated as having a paved shoulder for use by vehicular traffic; and
- (c) prescribing the types of the signs and markings referred to in clause *b*, instructions to be contained thereon and the location of each type of sign and marking.

(3) A paved shoulder designated under this section shall be deemed not to be part of the roadway within the meaning of paragraph 27 of subsection 1 of section 1 or part of the pavement for the purposes of clause *b* of subsection 1 of section 100. Paved shoulder deemed not part of roadway

15. Clause *c* of section 103 of the said Act is repealed and the following substituted therefor: s. 103 (c), re-enacted

- (c) any lane may be designated for slowly moving traffic, traffic moving in a particular direction or classes or types of vehicles provided that official signs are erected to indicate such designation, and, notwithstanding section 93, where a highway is so designated every driver of a vehicle shall obey the instructions on the official signs.

16. The said Act is further amended by adding thereto the following section: s. 103a, enacted

103a. A designation of a lane for classes or types of vehicles made under clause *c* of section 103 shall apply during the times stated on the official signs. Times designation applicable

17. The said Act is further amended by adding thereto the following section: s. 120a, enacted

120a.—(1) In this section, “school crossing guard” means a person sixteen years of age or older employed by a municipality or a school board who is directing the movement of children across a highway. Definition

(2) A school crossing guard about to direct children across a highway with a speed limit not in excess of 40 miles per hour shall, prior to entering the roadway, display School crossing guard shall display sign

a school crossing stop sign in an upright position so that it is visible to vehicular traffic approaching from each direction.

Vehicles
approaching
sign

(3) Where a school crossing stop sign is displayed as provided in subsection 2, the driver of any vehicle approaching the stop sign shall stop before reaching the crossing.

Display
of
school
crossing
stop
sign

(4) A school crossing guard shall not display on a highway a school crossing stop sign under any circumstances other than those set out in subsection 2.

Idem

(5) No person other than a school crossing guard shall display on a highway a school crossing stop sign.

Regulations

(6) The Lieutenant Governor in Council may make regulations prescribing the type, design and specifications of school crossing stop signs.

s. 147 (1),
amended

18. Subsection 1 of section 147 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 1, section 1, is further amended by striking out "approved by the Ministry" in the fourth and fifth lines.

s. 153a (1),
re-enacted

19. Subsection 1 of section 153a of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 123, section 36, is repealed and the following substituted therefor:

Suspension
of licence
upon
conviction

(1) Upon the arraignment of a person accused of any of the offences mentioned in subsection 1 of section 20 or section 24 and before the court accepts the plea of such person, the clerk or registrar of the court shall orally give notice to such person in the following form or to the like effect:

"The Highway Traffic Act provides that upon conviction of the offence with which you are charged, in the circumstances indicated therein, your driver's licence shall be suspended for the period prescribed by statute".

Commence-
ment

20.—(1) This Act, except sections 2, 3 and 4, subsections 1 and 2 of section 5, subsection 1 of section 9 and sections 10 and 17, comes into force on the day it receives Royal Assent.

Idem

(2) Sections 2, 3 and 4, subsection 1 of section 9 and section 10 come into force on a day to be named by proclamation of the Lieutenant Governor.

SECTION 18. The proposed amendment reflects a prior amendment to the Act which removed the requirement that municipal by-laws regulating traffic be approved by the Ministry.

SECTION 19. The amendment is complementary to sections 3 and 4 of the Bill and provides for the warning to be given in court to a person accused of offences under the specified sections of the Act. Section 153*a* presently refers only to subsection 1 of section 20. The amendment adds the reference to section 24.

- (3) Subsections 1 and 2 of section 5 come into force on the ^{Idem} 1st day of June, 1976.
- (4) Section 17 comes into force on the 1st day of September, ^{Idem} 1976.

21. This Act may be cited as *The Highway Traffic Amendment* ^{Short title}
Act, 1976.

An Act to amend
The Highway Traffic Act

1st Reading

March 17th, 1976

2nd Reading

April 14th, 1976

3rd Reading

THE HON. J. W. SNOW
Minister of Transportation
and Communications

*(Reprinted as amended by the
Committee of the Whole House)*

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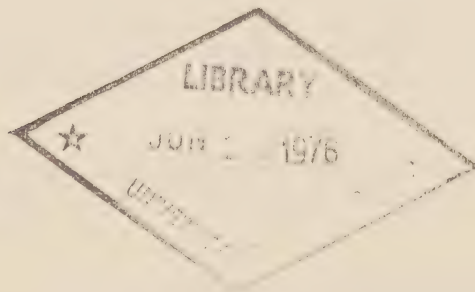
3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

Legislative Assembly

An Act to amend The Highway Traffic Act

THE HON. J. W. SNOW
Minister of Transportation and Communications



TORONTO

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An Act to amend The Highway Traffic Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Paragraph 7b of subsection 1 of section 1 of *The Highway Traffic Act*, being chapter 202 of the Revised Statutes of Ontario, 1970, as enacted by the Statutes of Ontario, 1973, chapter 167, section 1, is repealed and the following substituted therefor:

s. 1 (1),
par. 7b.
re-enacted

7b. "driver's licence" means a licence issued under section 13 or 16 to drive a motor vehicle on a highway.

2. Section 15a of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 123, section 4, is amended by adding thereto the following subsection:

s. 15a,
amended

(2) Notwithstanding clause e of subsection 1, a person may hold a second driver's licence where the second licence is issued solely to permit the licensee to obtain experience in the driving of a motorcycle for the purpose of qualifying for a driver's licence which authorizes him to drive a motorcycle.

Second
driver's
licence
permitted

3. Section 20 of the said Act, as re-enacted by the Statutes of Ontario, 1974, chapter 123, section 6, is repealed and the following substituted therefor:

s. 20,
re-enacted

20.—(1) The driver's licence of a person who is convicted of an offence under section 203, 204 or 219 of the *Criminal Code* (Canada) committed by means of a motor vehicle as defined in this Act or of an offence under section 233, 234, 234.1, 235 or 236 of the *Criminal Code* (Canada) committed while driving or having the care or control of a motor vehicle as defined in this Act is thereupon and hereby suspended for a period of,

Suspension
on conviction
for certain
offences
R.S.C. 1970,
c. C-34

(a) upon the first conviction, three months; and

(b) upon a subsequent conviction, six months,

provided that where an order has been made before the 26th day of April, 1976 under subsection 1 of section 238 of the *Criminal Code* (Canada) prohibiting a person from driving a motor vehicle for any longer period, the licence shall remain suspended during such longer period.

R.S.C. 1970,
c. C-34

Subsequent
offence
within five-
year period

(2) Where a person who has previously been convicted of an offence mentioned in subsection 1 is convicted of the same or any other offence mentioned in subsection 1 within five years after the date of the previous conviction, the offence for which he is last convicted shall be deemed to be a subsequent offence for the purpose of clause b of subsection 1.

Order
extending
suspension

(3) Where the court or judge, as the case may be, making the conviction referred to in subsection 1 considers it to be desirable for the protection of the public using the highways, the court or judge may make an order extending the suspension of the licence,

(a) for any period in addition to the period specified in subsection 1 that the court or judge considers proper, if the person is liable to imprisonment for life in respect of the offence; or

(b) for any period in addition to the period specified in subsection 1 that the court or judge considers proper but not exceeding three years, if the person is not liable to imprisonment for life in respect of the offence.

Order for
discharge

(4) Where a person pleads guilty to or is found guilty of an offence referred to in subsection 1 and an order directing that the accused be discharged is made under section 234, 236 or 662.1 of the *Criminal Code* (Canada), this section applies in the same manner as if the person were convicted of the offence.

Appeal

(5) An appeal may be taken from an order for additional suspension made under subsection 3 and the provisions of the *Criminal Code* (Canada) applying to an appeal from the conviction referred to in subsection 1 apply in respect of an appeal from an order made under subsection 3.

Stay of
order on
appeal

(6) Where an appeal is taken under subsection 5, the court being appealed to may direct that the order being appealed

from shall be stayed pending the final disposition of the appeal or until otherwise ordered by that court.

4. Section 24 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 45, section 12, is repealed and the following substituted therefor:

24.—(1) The licence of a person who is convicted of an offence under subsection 3 of section 238 of the *Criminal Code* (Canada) is thereupon and hereby suspended for a period of six months in addition to any other period for which the licence is suspended, and consecutively thereto.

s. 24,
re-enacted
Suspension
for driving
while dis-
qualified
R.S.C. 1970,
c. C-34

(2) Where a person pleads guilty to or is found guilty of an offence referred to in subsection 1 and an order directing that the accused be discharged is made under section 662.1 of the *Criminal Code* (Canada), this section applies in the same manner as if the person were convicted of the offence.

Order for
discharge

- 5.—(1) Subsection 1 of section 37 of the said Act is repealed and the following substituted therefor:

s. 37 (1),
re-enacted

(1) When on a highway at any time from one-half hour after sunset to one-half hour before sunrise and at any other time when, due to insufficient light or unfavourable atmospheric conditions, persons and vehicles on the highway are not clearly discernible at a distance of 500 feet or less, every motor vehicle other than a motorcycle shall carry three lighted lamps in a conspicuous position, one on each side of the front of the vehicle which shall display a white or amber light only, and one on the rear of the vehicle which shall display a red light only.

Lamps
required
on all
motor
vehicles
except
motor-
cycles

(1a) Subject to subsection 1b, when on a highway at any time every motorcycle shall carry two lighted lamps in a conspicuous position, one on the front of the vehicle which shall display a white light only, and one on the rear of the vehicle which shall display a red light only.

Lamps
required
on motor-
cycles

(1b) When on a highway at any time every motorcycle with a side car shall carry a lighted lamp in a conspicuous position on each side of the front of the vehicle which lamps shall display a white or amber light only and a lighted lamp on the rear of the vehicle which shall display a red light only.

Idem

(1c) Any lamp required under subsection 1, 1a or 1b shall, when lighted, be clearly visible at a distance of at least 500 feet from the front or rear, as the case may be.

Light
require-
ment

Exception

(1*d*) Notwithstanding subsections 1*a* and 1*b*, where a motorcycle that was manufactured prior to the 1st day of January, 1970, is operated on a highway, the lighted lamps required under subsections 1*a* and 1*b* shall be required only during the period from one-half hour after sunset to one-half hour before sunrise, or at any other time when, due to insufficient light or unfavourable atmospheric conditions, persons and vehicles on the highway are not clearly discernible at a distance of 500 feet or less.

s. 37 (4),
amended

(2) Subsection 4 of the said section 37 is amended by inserting after "1" in the second line "1*a*, 1*b*".

s. 37 (6),
amended

(3) Subsection 6 of the said section 37 is amended by striking out "or, where a commercial motor vehicle is equipped with a rear vision mirror or mirrors that extend in whole or in part beyond the side of the vehicle, the clearance lamps at the front of the vehicle shall be affixed to such mirror or mirrors" in the twenty-fourth, twenty-fifth, twenty-sixth, twenty-seventh and twenty-eighth lines.

s. 57*a* (1),
amended

6.—(1) Subsection 1 of section 57*a* of the said Act, as enacted by the Statutes of Ontario, 1975 (2nd Session), chapter 6, section 1, is amended by striking out "prescribed device" in the fifth line and inserting in lieu thereof "device issued by the Ministry".

s. 57*a* (2),
amended

(2) Subsection 2 of the said section 57*a* is amended by striking out "prescribed" in the first line.

s. 58*c* (2) (a),
re-enacted

7. Clause *a* of subsection 2 of section 58*c* of the said Act, as re-enacted by the Statutes of Ontario, 1975 (2nd Session), chapter 6, section 4, is repealed and the following substituted therefor:

(a) the vehicle has been inspected by a motor vehicle inspection mechanic in the motor vehicle inspection station and the vehicle is found to comply with the inspection requirements and performance standards prescribed by the regulations; and

s. 64*a*,
enacted

8. The said Act is amended by adding thereto the following section:

Consignor's
responsibility
for
overloading

64*a*. Every consignor of goods, or his agent or employee, who causes a vehicle or combination of vehicles not owned by the consignor to be loaded,

- (a) knowing that so loaded the weight of such vehicle or combination of vehicles and load when on a highway or operated or moved on a highway exceeds the limits in any of the provisions of subsection 2, 3 or 4 of section 64, or in a permit issued under section 65, or in subsection 1, 4 or 5 of section 66; and
- (b) intending that the vehicle or combination of vehicles so loaded be operated or moved on a highway,

is guilty of an offence and on summary conviction is liable to a fine as if he had been convicted under subsection 7 of section 64.

- 9.—(1) Subsection 1 of section 70 of the said Act, as amended ^{s. 70 (1), re-enacted} by the Statutes of Ontario, 1974, chapter 123, section 19, is repealed and the following substituted therefor:

(1) No vehicle, including load or contents, while on a ^{Width of vehicle} highway, shall have a greater width than 102 inches, except traction engines which may have a total width of 110 inches, and except loads of loose fodder and except motor vehicles and road-building machines while being used for the removal of snow from a highway.

- (2) Subsection 3 of the said section 70, as amended by the ^{s. 70 (3), re-enacted} Statutes of Ontario, 1973, chapter 45, section 24 and 1974, chapter 123, section 19, is repealed and the following substituted therefor:

(3) No vehicle, other than a fire apparatus, a bus or a ^{Length of vehicle or combination} semi-trailer as defined in clause *b* of subsection 6 of section 67, including load or contents, while on a highway shall exceed the length of 35 feet, and no combination of vehicles, including load or contents, coupled together while on a highway shall exceed the total length of 65 feet.

10. The said Act is further amended by adding thereto the ^{s. 70a, enacted} following section:

70a.—(1) In this section, “over-dimensional farm vehicle” ^{Interpretation} means a farm tractor, self-propelled implement of husbandry, implement of husbandry, or any combination of them, having a weight, width, length or height in excess of the limits provided in this Part or Part VII.

(2) The provisions of this Part and Part VII other than ^{Application of Parts VI and VII} those contained in or under this section, with respect to

weight, width, length and height do not apply to over-dimensional farm vehicles.

Regulations

(3) The Lieutenant Governor in Council may make regulations,

- (a) regulating or prohibiting the movement by over-dimensional farm vehicles or classes or types thereof on a highway or on classes or types of highways;
- (b) requiring that escort vehicles or classes or types of escort vehicles accompany over-dimensional farm vehicles or classes or types thereof on a highway or class or type of highway;
- (c) prescribing the types, specifications and locations of markings, signs and lights that shall be carried by over-dimensional farm vehicles and escort vehicles or classes or types of either or both of them on a highway or class or type of highway;
- (d) prescribing conditions for the movement of over-dimensional farm vehicles on a highway or class or type of highway relating to the protection of persons and property from injury or damage.

s. 77 (2a),
amended

11. Subsection 2a of section 77 of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 45, section 27, is amended by striking out "1" in the first line and inserting in lieu thereof "1a".

s. 80a,
enacted

12. The said Act is further amended by adding thereto the following section:

Consignor's
responsibility
for
overloading

80a. Every consignor of goods, or his agent or employee, who causes a vehicle or combination of vehicles not owned by the consignor to be loaded,

- (a) knowing that so loaded the weight of such vehicle or combination of vehicles and load when on a highway or operated or moved on a highway exceeds the limits for weight, other than axle unit weight, in any of the provisions of subsection 1 of section 72, or of section 73, 74 or 75, or in a permit issued under section 77; and
- (b) intending that the vehicle or combination of vehicles so loaded be operated or moved on a highway,

is guilty of an offence and on summary conviction is liable to a fine as if he had been convicted under subsection 1 of section 80.

13. Subsection 2 of section 100 of the said Act is amended by ^{s. 100 (2), amended} adding at the end thereof "except where the shoulder to the right of the roadway is paved, and the vehicle overtaken is making or about to make a left turn or its driver has signalled his intention to make a left turn".

14. The said Act is further amended by adding thereto the ^{s. 100a, enacted} following section:

100a.—(1) Where any part of the King's Highway has been designated as having a paved shoulder for use by vehicular traffic and official signs have been erected accordingly to indicate such designation, every driver of a vehicle shall ^{Drivers to obey signs posted at designated paved shoulders} obey the instructions on the official signs.

(2) The Lieutenant Governor in Council may make regu- ^{Regulations} lations,

(a) designating any part of the King's Highway as having a paved shoulder for use by vehicular traffic;

(b) providing for the erection of signs and the placing of markings,

(i) on any highway approaching any part of the King's Highway designated as having a paved shoulder for use by vehicular traffic, and

(ii) on any part of the King's Highway designated as having a paved shoulder for use by vehicular traffic; and

(c) prescribing the types of the signs and markings referred to in clause *b*, instructions to be contained thereon and the location of each type of sign and marking.

(3) A paved shoulder designated under this section shall ^{Paved shoulder deemed not part of roadway} be deemed not to be part of the roadway within the meaning of paragraph 27 of subsection 1 of section 1 or part of the pavement for the purposes of clause *b* of subsection 1 of section 100.

15. Clause *c* of section 103 of the said Act is repealed and the ^{s. 103 (c), re-enacted} following substituted therefor:

(c) any lane may be designated for slowly moving traffic, traffic moving in a particular direction or classes or types of vehicles provided that official signs are erected to indicate such designation, and, notwithstanding section 93, where a highway is so

designated every driver of a vehicle shall obey the instructions on the official signs.

s. 103a,
enacted

- 16.** The said Act is further amended by adding thereto the following section:

Times
designation
applicable

103a. A designation of a lane for classes or types of vehicles made under clause c of section 103 shall apply during the times stated on the official signs.

s. 120a,
enacted

- 17.** The said Act is further amended by adding thereto the following section:

Definition

120a.—(1) In this section, “school crossing guard” means a person sixteen years of age or older employed by a municipality who is directing the movement of children across a highway.

School
crossing
guard
shall
display
sign

(2) A school crossing guard about to direct children across a highway with a speed limit not in excess of 40 miles per hour shall, prior to entering the roadway, display a school crossing stop sign in an upright position so that it is visible to vehicular traffic approaching from each direction.

Vehicles
approaching
sign

(3) Where a school crossing stop sign is displayed as provided in subsection 2, the driver of any vehicle approaching the stop sign shall stop before reaching the crossing.

Display
of
school
crossing
stop
sign

(4) A school crossing guard shall not display on a highway a school crossing stop sign under any circumstances other than those set out in subsection 2.

Idem

(5) No person other than a school crossing guard shall display on a highway a school crossing stop sign.

Regulations

(6) The Lieutenant Governor in Council may make regulations prescribing the type, design and specifications of school crossing stop signs.

s. 147 (1),
amended

- 18.** Subsection 1 of section 147 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 1, section 1, is further amended by striking out “approved by the Ministry” in the fourth and fifth lines.

s. 150,
amended

- 19.** Section 150 of the said Act is amended by adding thereto the following subsection:

Order for
conditional
discharge
R.S.C. 1970,
c. C-34

(1a) Where a person pleads guilty to or is found guilty of an offence under the *Criminal Code* (Canada) referred to in

subsection 1 and an order directing that the person be discharged is made under section 234, 236 or 662.1 of that Act, the judge, provincial judge or justice of the peace who makes the order or the clerk of the court in which the order is made shall forthwith certify the order to the Registrar, setting out the name, address and description of the person discharged by the order, the number of his operator's or chauffeur's licence, the number of the permit of the motor vehicle with which the offence was committed, the time the offence was committed and the provision of the *Criminal Code* (Canada) contravened. R.S.C. 1970,
c. C-34

- 20.** Subsection 1 of section 153a of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 123, section 36, is repealed and the following substituted therefor: s. 153a (1),
re-enacted

(1) Upon the arraignment of a person accused of any of the offences mentioned in subsection 1 of section 20 or section 24 and before the court accepts the plea of such person, the clerk or registrar of the court shall orally give notice to such person in the following form or to the like effect: Suspension
of licence
upon
conviction

"The Highway Traffic Act provides that upon conviction of the offence with which you are charged, in the circumstances indicated therein, your driver's licence shall be suspended for the period prescribed by statute".

- 21.**—(1) This Act, except sections 2, 3 and 4, subsections 1 and 2 of section 5, subsection 1 of section 9 and sections 10, 17 and 19, comes into force on the day it receives Royal Assent. Commence-
ment
- (2) Sections 2, 3 and 4, subsection 1 of section 9 and sections 10 and 19 come into force on a day to be named by proclamation of the Lieutenant Governor. Idem
- (3) Subsections 1 and 2 of section 5 come into force on the 1st day of July, 1976. Idem
- (4) Section 17 comes into force on the 1st day of September, 1976. Idem
- 22.** This Act may be cited as *The Highway Traffic Amendment Act, 1976*. Short title

An Act to amend
The Highway Traffic Act

1st Reading

March 17th, 1976

2nd Reading

April 14th, 1976

3rd Reading

May 25th, 1976

THE HON. J. W. SNOW
Minister of Transportation
and Communications

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Succession Duty Act

THE HON. A. K. MEEN
Minister of Revenue



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTES

SECTION 1.—Subsection 1. The new clause *ra* provides a definition of “registered home ownership savings plan”.

Subsection 2. Section 1(*w*) at present reads as follows:

(*w*) “*transmission*” means the passing on the death of any person domiciled in Ontario to any person resident or domiciled in Ontario at the date of death of the deceased of any personal property situate outside Ontario at the date of such death including such of the personal property mentioned in subclauses *i* to *x*, *xiv* and *xv* of clause *r* as is situate outside Ontario at such date.

The amendment removes the exclusion of real property from the definition of “transmission”. This change is in keeping with the trend in other jurisdictions. The amendment also extends the meaning of “transmission” by including any increase in the value of the shares or securities of a corporation resident outside Ontario where those shares or securities are owned by an Ontario resident and the increase results from the passing to the corporation of property situate outside Ontario and therefore not otherwise taxable under the Act. This amendment is intended to prevent the avoidance of duty by the making of bequests to a non-resident corporation whose shares are owned by Ontario residents, so that the benefit of the bequest accrues to the Ontario shareholders.

An Act to amend The Succession Duty Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Section 1 of *The Succession Duty Act*, being chapter 449^{s.1, amended} of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1972, chapter 17, section 1, is further amended by adding thereto the following clause:

(ra) “registered home ownership savings plan” means^{1970-71, c. 63 (Can.)} a home ownership savings plan registered under the *Income Tax Act* (Canada).

- (2) Clause *w* of the said section 1 is repealed and the following^{s.1 (w), re-enacted} substituted therefor:

(w) “transmission” means,

- (i) the passing on the death of any person domiciled in Ontario to any person resident or domiciled in Ontario at the date of death of the deceased of any real or personal property situate outside Ontario at the date of such death including such of the real or personal property deemed to pass on the death of the deceased under subclauses i to x, xiv and xv of clause *r* as is situate outside Ontario at such date, and
- (ii) the amount of any increase in the value of the interest of any person who is resident or domiciled in Ontario at the date of death of any person dying domiciled in Ontario in the shares or securities of any corporation resident outside Ontario, where such an increase results, directly or indirectly,

- (A) from the corporation's acquiring, or becoming beneficially entitled to, any property described in subclause i and by reason of the death of the deceased,
- (B) from the cessation or extinguishment of any obligation or indebtedness of the corporation to the deceased as the result of his death, if such indebtedness or obligation is situate outside Ontario at his death, or
- (C) from the passing on the death of the deceased of any property described in subclause i to the corporation.

s. 3 (6),
amended

- 2.** Subsection 6 of section 3 of the said Act is amended by inserting after "benefit" in the fifth line "and" and by striking out "and for solicitor's fees for obtaining probate or letters of administration to an amount not exceeding \$100" in the sixth and seventh lines.

s. 4 (*h*),
amended

- 3.** Clause *h* of section 4 of the said Act is amended by striking out "or" at the end of subclause xi and by adding thereto the following subclauses:

- (xiii) any interest of the deceased in a registered home ownership savings plan, or
- (xiv) any property that is situate in Ontario and that is loaned by the deceased to any religious, charitable or educational organization wholly exempt from duty under section 5 for religious, charitable or educational purposes,

.

s. 10 (3, 4),
re-enacted

- 4.—(1)** Subsections 3 and 4 of section 10 of the said Act are repealed and the following substituted therefor:

Payment of
insurance
without
consent

- (3) Notwithstanding anything in this Act, any insurance company may, without the consent of the Minister,

- (a) make any payment to the spouse of the deceased; and
- (b) make payment not exceeding \$11,500 in the aggregate to any other person or persons,

SECTION 2. Section 3 (6) is amended to disallow, in computing the value of the estate, the \$100 deduction for legal fees for services rendered after the date of death of the deceased in the administration of the estate. The deduction has never been commensurate with the legal fees generally applicable in dutiable estates which, as the Act now stands, must have a value in excess of \$250,000.

SECTION 3. The new subclause xiii exempts the interest of a deceased domiciled outside Ontario in a "registered home ownership savings plan". This will give the "registered home ownership savings plan" the same treatment as the Act now extends to registered retirement savings plans, other pension arrangements and benefits of deceased persons domiciled outside Ontario.

The new subclause xiv will provide an exemption from duty with respect to property that is situate in Ontario and loaned by a deceased domiciled outside Ontario at the date of his death to a religious, charitable or educational organization for religious, charitable or educational purposes. This amendment will encourage loans of art objects to Ontario museums and art galleries by persons not resident in Ontario.

SECTION 4.—Subsection 1. The amendment removes the requirement of the Minister's consent where payment of insurance proceeds is made to the spouse of the deceased. In all other cases, the present consent limit of \$2,500 is raised to \$11,500. The requirement of giving notice of insurance payments is increased from the present limit of \$900 to \$2,500. Also, the amendment removes the requirement of the Minister's consent regarding payments under any pension fund or plan to the spouse of the deceased. As far as the payments to any other member or members of the family of the deceased are concerned, the present consent limit of \$2,500 is raised to \$11,500.

Subsection 2. The amendment increases from \$2,500 to \$5,000, the amount of money on deposit with a bank, trust company, insurance company or other corporation which may be paid without the Minister's consent.

Subsection 3. The amendment increases from \$1,500 to \$5,000 the payment of money on account of outstanding wages that may be paid without the Minister's consent.

SECTION 5.—Subsection 1. The amendment will provide that forgivable duty on farming assets will become payable when farming ceases to be carried on by members of the family or by a farming corporation. The present clause *a* makes such duty payable only when farming ceases to be carried on by members of the family on any part of the farming land. The amendment is designed to cover situations where farming assets could pass to members of the family and give rise to forgivable duty and yet, if the deceased did not own the land upon which his farming operations were carried on and since "farming land" is specifically mentioned in the present clause *a*, there would be no circumstances under which the forgivable duty would become payable.

Subsection 2. The new subsection 12 provides for a cancellation of forgivable duty after ten years where the deceased died prior to the 8th day of April, 1975. At present forgivable duty resulting upon a person dying prior to the 8th day of April, 1975 and on or after the 13th day of April, 1973, is forgivable over twenty-five years while forgivable duty resulting upon deaths on or after the 8th day of April, 1975 is forgivable over ten years. The amendment provides that, in most cases of forgivable duty, the duty can be totally forgiven at the end of the ten years from the date of death of the deceased.

due under any contract or contracts of insurance mentioned in subsection 1, and where any such payment exceeds \$2,500, notice of such payment shall be transmitted forthwith to the Minister.

(4) Notwithstanding anything in this Act, any person may, without the consent of the Minister,

Payments
under
pension
funds, etc.

- (a) make any payment to the spouse of the deceased;
and
- (b) make payment not exceeding \$11,500 in the aggregate to any member or members of the family other than a spouse of the deceased,

due under any pension fund, plan or scheme of general application to employees of whom the deceased was one, and where any such payment is made, notice of such payment shall be transmitted forthwith to the Minister.

(2) Subsection 5 of the said section 10 is amended by striking out "\$2,500" in the fifth line and inserting in lieu thereof "\$5,000".

s. 10 (5),
amended

(3) Subsection 6 of the said section 10 is amended by striking out "\$1,500" in the fifth line and inserting in lieu thereof "\$5,000".

s. 10 (6),
amended

5.—(1) Clause *a* of subsection 5 of section 17*a* of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 109, section 6, is repealed and the following substituted therefor:

s. 17*a* (5) (a),
re-enacted

- (a) farming ceases to be carried on by members of the family of the deceased or by a farming corporation; or

(2) Section 17*a* of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 109, section 6 and amended by the Statutes of Ontario, 1974, chapter 40, section 2 and 1975, chapter 14, section 2, is further amended by adding thereto the following subsection:

s. 17*a*,
amended

(12) Notwithstanding any provision of this Act to the contrary, where, on the death of a deceased person who died prior to the 8th day of April, 1975, any forgivable duty or interest thereon remains owing on the tenth anniversary of the death of the deceased and otherwise than by operation of subsection 5 or 6, the amount of such forgivable

Reduction
of forgiv-
able duty
after ten
years

duty and interest thereon, if any, then owing is cancelled and discharged without further liability therefor.

s. 17c (9) (b),
re-enacted

6. Clause *b* of subsection 9 of section 17c of the said Act, as enacted by the Statutes of Ontario, 1975, chapter 14, section 3, is repealed and the following substituted therefor:

(b) \$75,000 minus any reduction allowed under subsection 11 of section 17a with respect to the shares of a small active business corporation or with respect to any of its assets.

s. 25,
amended

7. Section 25 of the said Act is amended by adding thereto the following subsection:

Allocation
of property
after death
not to bind
Minister

(3) In determining any duty levied on any property or person under this Act, the Minister is not bound by any allocation, appropriation or distribution of such property or the extinguishment of any interest therein made or effected by any person after the date of death of the deceased, whether pursuant to a discretion conferred on such person by law, by the deceased or otherwise.

s. 44,
amended

8. Section 44 of the said Act is amended by adding thereto the following clause:

(f) for determining the method of valuing, for the purposes of this Act, the entitlement of any person to any income, annuity or periodic payment, whether out of capital or income or both and whether for life or otherwise, where the amount of such income, annuity or periodic payment is arrived at by reference to the percentage or proportion that it represents or may represent of the value of any other right or thing, and any regulation made pursuant to this clause may be made effective as of a date prior to the filing of a regulation and not earlier than the 17th day of March, 1976.

Commence-
ment

9. This Act comes into force on the day it receives Royal Assent.

Short title

10. This Act may be cited as *The Succession Duty Amendment Act, 1976*.

SECTION 6. The re-enactment of section 17c(9) (b) will limit the aggregate reductions allowed with respect to the shares of a small active business corporation that carries on farming or with respect to its assets to \$75,000. This amendment will prevent the claiming of double exemptions for the same property and parallels a similar amendment proposed for *The Gift Tax Act, 1972*.

SECTION 7. The new subsection 3 will provide that allocation, appropriation or distribution of any property or the extinguishment of any interest therein made or effected after the date of death of the deceased is not binding for the determination of the duty to be levied under the Act. This will prevent the reduction of duty by distribution of specific assets of the estate after the date of death of the deceased that are not specifically dealt with in his will or by law in the case of an intestacy.

SECTION 8. The new clause f will permit the making of rules for valuing bequests of income that are expressed as a percentage of the deceased's estate. The actuarial value of such bequests computed under the present rules under the Act is frequently greater than the capital producing the income because the income currently produced by such capital is more than double the income assumed by the present rules for the actuarial valuation of the income interest.

An Act to amend
The Succession Duty Act

1st Reading

March 17th, 1976

2nd Reading

3rd Reading

THE HON. A. K. MEEN
Minister of Revenue

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Succession Duty Act

THE HON. A. K. MEEN
Minister of Revenue



TORONTO

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BILL 26

1976

An Act to amend The Succession Duty Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Section 1 of *The Succession Duty Act*, being chapter 449<sup>s. 1,
amended</sup> of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1972, chapter 17, section 1, is further amended by adding thereto the following clause:

(ra) “registered home ownership savings plan” means<sup>1970-71,
c. 63 (Can.)</sup> a home ownership savings plan registered under the *Income Tax Act* (Canada).
- (2) Clause *w* of the said section 1 is repealed and the following<sup>s. 1 (w),
re-enacted</sup> substituted therefor:

(w) “transmission” means,

 - (i) the passing on the death of any person domiciled in Ontario to any person resident or domiciled in Ontario at the date of death of the deceased of any real or personal property situate outside Ontario at the date of such death including such of the real or personal property deemed to pass on the death of the deceased under subclauses i to x, xiv and xv of clause *r* as is situate outside Ontario at such date, and
 - (ii) the amount of any increase in the value of the interest of any person who is resident or domiciled in Ontario at the date of death of any person dying domiciled in Ontario in the shares or securities of any corporation resident outside Ontario, where such an increase results, directly or indirectly,

- (A) from the corporation's acquiring, or becoming beneficially entitled to, any property described in subclause i and by reason of the death of the deceased,
- (B) from the cessation or extinguishment of any obligation or indebtedness of the corporation to the deceased as the result of his death, if such indebtedness or obligation is situate outside Ontario at his death, or
- (C) from the passing on the death of the deceased of any property described in subclause i to the corporation.

s. 3 (6),
amended

2. Subsection 6 of section 3 of the said Act is amended by inserting after "benefit" in the fifth line "and" and by striking out "and for solicitor's fees for obtaining probate or letters of administration to an amount not exceeding \$100" in the sixth and seventh lines.

s. 4 (h),
amended

3. Clause *h* of section 4 of the said Act is amended by striking out "or" at the end of subclause xi and by adding thereto the following subclauses:

- (xiii) any interest of the deceased in a registered home ownership savings plan, or
- (xiv) any property that is situate in Ontario and that is loaned by the deceased to any religious, charitable or educational organization wholly exempt from duty under section 5 for religious, charitable or educational purposes,

s. 10 (3, 4),
re-enacted

- 4.—(1) Subsections 3 and 4 of section 10 of the said Act are repealed and the following substituted therefor:

Payment of
insurance
without
consent

- (3) Notwithstanding anything in this Act, any insurance company may, without the consent of the Minister,

- (a) make any payment to the spouse of the deceased; and
- (b) make payment not exceeding \$11,500 in the aggregate to any other person or persons,

due under any contract or contracts of insurance mentioned in subsection 1, and where any such payment exceeds \$2,500, notice of such payment shall be transmitted forthwith to the Minister.

(4) Notwithstanding anything in this Act, any person ^{Payments under pension funds, etc.} may, without the consent of the Minister,

- (a) make any payment to the spouse of the deceased; and
- (b) make payment not exceeding \$11,500 in the aggregate to any member or members of the family other than a spouse of the deceased,

due under any pension fund, plan or scheme of general application to employees of whom the deceased was one, and where any such payment is made, notice of such payment shall be transmitted forthwith to the Minister.

(2) Subsection 5 of the said section 10 is amended by ^{s. 10 (5), amended} striking out "\$2,500" in the fifth line and inserting in lieu thereof "\$5,000".

(3) Subsection 6 of the said section 10 is amended by ^{s. 10 (6), amended} striking out "\$1,500" in the fifth line and inserting in lieu thereof "\$5,000".

5.—(1) Clause *a* of subsection 5 of section 17*a* of the said Act, ^{s. 17*a* (5) (a), re-enacted} as enacted by the Statutes of Ontario, 1973, chapter 109, section 6, is repealed and the following substituted therefor:

- (a) farming ceases to be carried on by members of the family of the deceased or by a farming corporation; or

(2) Section 17*a* of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 109, section 6 and amended by the Statutes of Ontario, 1974, chapter 40, section 2 and 1975, chapter 14, section 2, is further amended by adding thereto the following subsection:

(12) Notwithstanding any provision of this Act to the contrary, where, on the death of a deceased person who died prior to the 8th day of April, 1975, any forgivable duty or interest thereon remains owing on the tenth anniversary of the death of the deceased and otherwise than by operation of subsection 5 or 6, the amount of such forgivable ^{Reduction of forgivable duty after ten years}

duty and interest thereon, if any, then owing is cancelled and discharged without further liability therefor.

s. 17c (9) (b),
re-enacted

6. Clause *b* of subsection 9 of section 17c of the said Act, as enacted by the Statutes of Ontario, 1975, chapter 14, section 3, is repealed and the following substituted therefor:

(b) \$75,000 minus any reduction allowed under subsection 11 of section 17a with respect to the shares of a small active business corporation or with respect to any of its assets.

s. 25,
amended

7. Section 25 of the said Act is amended by adding thereto the following subsection:

Allocation
of property
after death
not to bind
Minister

(3) In determining any duty levied on any property or person under this Act, the Minister is not bound by any allocation, appropriation or distribution of such property or the extinguishment of any interest therein made or effected by any person after the date of death of the deceased, whether pursuant to a discretion conferred on such person by law, by the deceased or otherwise.

s. 44,
amended

8. Section 44 of the said Act is amended by adding thereto the following clause:

(f) for determining the method of valuing, for the purposes of this Act, the entitlement of any person to any income, annuity or periodic payment, whether out of capital or income or both and whether for life or otherwise, where the amount of such income, annuity or periodic payment is arrived at by reference to the percentage or proportion that it represents or may represent of the value of any other right or thing, and any regulation made pursuant to this clause may be made effective as of a date prior to the filing of a regulation and not earlier than the 17th day of March, 1976.

Commence-
ment

9. This Act comes into force on the day it receives Royal Assent.

Short title

10. This Act may be cited as *The Succession Duty Amendment Act, 1976*.

An Act to amend
The Succession Duty Act

1st Reading

March 17th, 1976

2nd Reading

April 12th, 1976

3rd Reading

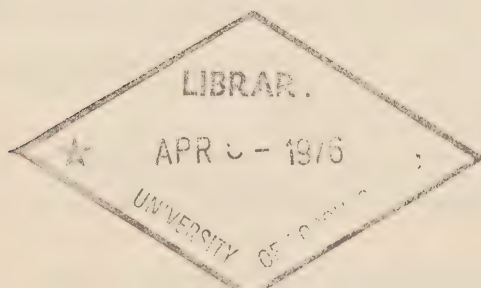
April 13th, 1976

THE HON. A. K. MEEN
Minister of Revenue

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act to amend
The Ontario Municipal Employees Retirement System Act**

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



EXPLANATORY NOTES

SECTION 1.—Subsection 1. Clause *g* of section 1 presently reads as follows:

- (*g*) “*employer*” means a municipality or local board or an association of municipalities or local boards or of their officials designated by the Lieutenant Governor in Council as an employer under this Act or the Province of Ontario in respect of a member who is not eligible to contribute under The Public Service Superannuation Act or The Teachers’ Superannuation Act.

The amendment adds associations of employees of municipalities or local boards to the definition of “employer” under the Act; the result will be to permit the salaried employees of such associations to participate in OMERS.

Subsection 2. Clause *p* of section 1 presently reads as follows:

- (*p*) “*service*” means service rendered to an employer by an employee or councillor, as the case may be, for which earnings are received.

The effect of the amendment is to permit “optional service” (as defined in clause *la*) to be included for the purpose of supplementary benefits under the OMERS plan.

Subsection 3. The added clause *la*) specifies the type of service rendered by an employee that is considered “optional service” for the purpose of supplementary benefits; complementary to subsection 2 of section 1 of the Bill.

One of the types of service that is considered “optional service” is “war service”; the added clause *ra* defines that latter expression.

**An Act to amend
The Ontario Municipal Employees
Retirement System Act**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Clause *g* of section 1 of *The Ontario Municipal Employees Retirement System Act*, being chapter 324 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1973, chapter 159, section 1, is amended by inserting after “officials” in the third line “or employees”^{s. 1 (g), amended}.
- (2) Clause *p* of the said section 1, as re-enacted by the Statutes of Ontario, 1972, chapter 102, section 1, is amended by adding at the end thereof “and, for purposes of supplementary benefits, may include optional service”^{s. 1 (p), amended}.
- (3) The said section 1, as re-enacted by the Statutes of Ontario, 1972, chapter 102, section 1 and amended by 1973, chapter 159, section 1, is further amended by adding thereto the following clauses:^{s. 1, amended}
- (la) “optional service” means,
- (i) service with any municipality or local board in Canada,
 - (ii) service with the civil service of Canada or of any province of Canada,
 - (iii) service with the staff of any board, commission or public institution established under any Act of Canada or any province of Canada, or
 - (iv) war service;

(ra) "war service" means active service during World War II or the Korean War,

(i) in His or Her Majesty's naval, army or air forces or in the Canadian or British Merchant Marine, or

(ii) in any naval, army or air force that was allied with His or Her Majesty's forces and that is designated by the Lieutenant Governor in Council,

providing satisfactory proof of such service is produced.

s. 13 (h),
amended

2. Clause *h* of section 13 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 102, section 4, is further amended by adding at the end thereof "and for giving such terms and conditions retroactive effect in cases considered appropriate".

Commence-
ment

3. This Act comes into force on the day it receives Royal Assent.

Short title

4. This Act may be cited as *The Ontario Municipal Employees Retirement System Amendment Act, 1976*.

SECTION 2. Clause *h* of section 13 of the Act sets out certain powers that may be exercised by the Lieutenant Governor in Council by way of regulation and presently reads as follows:

(*h*) *providing for and defining,*

(*i*) *a normal retirement pension,*

(*ii*) *a disability retirement pension,*

(*iii*) *a pension to the widow, widower or children,*

(*iv*) *a deferred pension,*

(*v*) *an early retirement pension,*

(*vi*) *a refund of the member's contributions, plus interest thereon,*

and prescribing the terms and conditions upon which such benefits shall be paid.

The words added by the amendment will permit such a regulation to have a retroactive operation in cases where it is considered appropriate.

An Act to amend
The Ontario Municipal Employees
Retirement System Act

1st Reading

March 17th, 1976

2nd Reading

3rd Reading

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act to amend
The Ontario Municipal Employees Retirement System Act**

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



**An Act to amend
The Ontario Municipal Employees
Retirement System Act**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) Clause *g* of section 1 of *The Ontario Municipal Employees Retirement System Act*, being chapter 324 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1973, chapter 159, section 1, is amended by inserting after “officials” in the third line “or employees”.

(2) Clause *p* of the said section 1, as re-enacted by the Statutes of Ontario, 1972, chapter 102, section 1, is amended by adding at the end thereof “and, for purposes of supplementary benefits, may include optional service”.

(3) The said section 1, as re-enacted by the Statutes of Ontario, 1972, chapter 102, section 1 and amended by 1973, chapter 159, section 1, is further amended by adding thereto the following clauses:

(*la*) “optional service” means,

- (i) service with any municipality or local board in Canada,
- (ii) service with the civil service of Canada or of any province of Canada,
- (iii) service with the staff of any board, commission or public institution established under any Act of Canada or any province of Canada, or
- (iv) war service;

(ra) "war service" means active service during World War II or the Korean War,

(i) in His or Her Majesty's naval, army or air forces or in the Canadian or British Merchant Marine, or

(ii) in any naval, army or air force that was allied with His or Her Majesty's forces and that is designated by the Lieutenant Governor in Council,

providing satisfactory proof of such service is produced.

s. 13 (h),
amended

2. Clause *h* of section 13 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 102, section 4, is further amended by adding at the end thereof "and for giving such terms and conditions retroactive effect in cases considered appropriate".

Commence-
ment

3. This Act comes into force on the day it receives Royal Assent.

Short title

4. This Act may be cited as *The Ontario Municipal Employees Retirement System Amendment Act, 1976*.

An Act to amend
The Ontario Municipal Employees
Retirement System Act

1st Reading

March 17th, 1976

2nd Reading

April 20th, 1976

3rd Reading

April 20th, 1976

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Education Act, 1974

MR. GRANDE



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the Bill is to make it clear that it is permitted for a teacher to teach a language other than English at both the elementary and secondary school level and to communicate to pupils in a language other than English or French at both the elementary and secondary school level.

BILL 28

1976

An Act to amend The Education Act, 1974

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clause *f* of subsection 1 of section 229 of *The Education Act, 1974*, being chapter 109, is repealed and the following substituted therefor:

(f) in instruction and in all communications with the pupils in regard to discipline and the management of the school, whether at the elementary or secondary school level, as the case may be, to use English or, as the case may require, any other language which may be understood by the pupil, except in respect of instruction in a language other than that which may be understood by the pupil when such other language is being taught as one of the subjects in the course of study.
2. This Act comes into force on the day it receives Royal Assent.
3. This Act may be cited as *The Education Amendment Act, 1976*.

s. 229 (1) (f),
re-enacted

language
of
instruction

Commence-
ment

Short title

An Act to amend
The Education Act, 1974

1st Reading

March 17th, 1976

2nd Reading

3rd Reading

MR. GRANDE

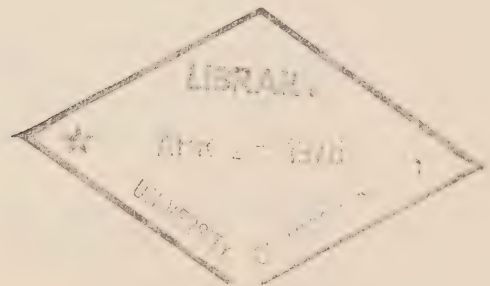
(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act to establish
The Automobile Insurance Rate Control Board**

MR. SWART



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the Bill is to freeze automobile insurance rates effective the 1st day of January, 1976.

The Bill also establishes an automobile insurance rate control board which would have the power to approve and adjust automobile insurance rates and to conduct public hearings dealing with rate increases.

BILL 29

1976

An Act to establish The Automobile Insurance Rate Control Board

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

(a) "Board" means The Automobile Insurance Rate Control Board;

(b) "Minister" means the Minister of Consumer and Commercial Relations.

2.—(1) Notwithstanding the terms of any insurance agreement to the contrary, no insurance company shall increase the rates applicable to an automobile insurance policy on or after the 1st day of January, 1976 to an amount greater than the rate that would be payable on that policy on the 31st day of December, 1975.

Rates
fixed
as of
January 1,
1976

(2) Where an insurance company has increased the rates payable on a policy contrary to subsection 1 and such increase has been paid, the insurance company shall refund the amount paid to the person who paid the increase.

Recovery
of excess
increase
paid

3.—(1) A board to be known as "The Automobile Insurance Rate Control Board" is hereby established.

Board
estab-
lished

(2) The Board shall be composed of not fewer than seven and not more than nine members appointed by the Lieutenant Governor in Council from among representatives of labour, consumer and other citizens' groups.

Composi-
tion

4. The Lieutenant Governor in Council may designate one of the members to be chairman of the Board.

Chairman

- Quorum **5.** Five members of the Board constitute a quorum.
- Vacancies **6.** The Lieutenant Governor in Council may fill any vacancy among the members of the Board.
- Procedure
1971, c. 47 **7.** Subject to the provisions of *The Statutory Powers Procedure Act, 1971*, the Board may determine its own procedure for the conduct of hearings.
- Objects
and
powers **8.** The objects of the Board are and it has power, notwithstanding section 2,
- (a) to fix rates applicable to automobile insurance generally and specifically between classifications;
 - (b) to approve automobile insurance rate changes; and
 - (c) to conduct public hearings with respect to applications by insurance companies for rate increases.
- Decision
final **9.** A decision of the Board under section 8 is final and not subject to appeal.
- Annual
report **10.** The Board shall make a report annually to the Minister who shall submit the report to the Lieutenant Governor in Council and shall then lay the report before the Assembly if it is in session or, if not, at the next ensuing session.
- Commence-
ment **11.** This Act comes into force on the day it receives Royal Assent.
- Short title **12.** This Act may be cited as *The Automobile Insurance Rate Control Act, 1976*.

An Act to establish
The Automobile Insurance
Rate Control Board

1st Reading

March 18th, 1976

2nd Reading

3rd Reading

MR. SWART

(Private Member's Bill)

BILL 30

Private Member's Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Labour Relations Act

MR. HAGGERTY



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the Bill is to provide a mechanism whereby the Minister can order parties to a strike or lock-out to end the strike or lock-out for a period of sixty days during which time the parties try to reach a settlement.

BILL 30

1976

An Act to amend The Labour Relations Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Labour Relations Act*, being chapter 232 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following section: s. 47a,
enacted

47a.—(1) Notwithstanding any other provisions of this Act or any provision of a collective agreement, the Minister may, where a strike or lock-out Enjoining
of strike or
lock-out

- (a) affects an entire industry, trade or vocation or a substantial part thereof engaged in trade, commerce, transportation, transmission or communication or engaged in the production of goods for commerce; or

- (b) imperils the provincial health, safety or welfare,

order the parties to the strike or lock-out to enjoin such strike or lock-out for a period of sixty days from the date of the order.

- (2) Where an order has been issued under subsection 1, the Minister shall appoint a conciliation officer to confer with the parties and endeavour to effect a collective agreement. Conciliation
officer

- (3) Section 17 applies *mutatis mutandis* to a conciliation officer appointed under subsection 2. Application

- (4) Notwithstanding subsection 1 or the provisions of any other Act, where a report is given under subsection 3 of section 17 or subsection 5 of section 31 and the report indicates that the parties are unable to effect a Strike or
lock-out
may
continue

collective agreement, the parties may continue to strike or lock-out, as the case may be, without the taking of a new strike vote.

Commence-
ment

2. This Act comes into force on the day it receives Royal Assent.

Short title

3. This Act may be cited as *The Labour Relations Amendment Act, 1976*.

An Act to amend
The Labour Relations Act

1st Reading

March 18th, 1976

2nd Reading

3rd Reading

MR. HAGGERTY

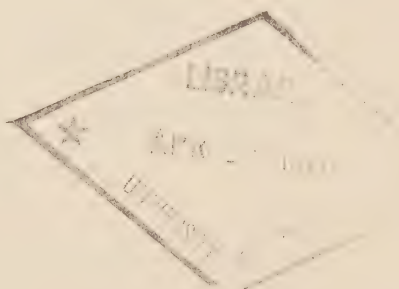
(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act to relieve Persons from Liability in respect of
voluntary Emergency Medical and First Aid Services**

MR. HAGGERTY



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of this Bill is to relieve persons from liability in respect of voluntary emergency first aid assistance or medical services rendered at or near the scene of an accident or other sudden emergency.

BILL 31

1976

**An Act to relieve Persons from Liability
in respect of voluntary Emergency
Medical and First Aid Services**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

(a) "physician" means a legally qualified medical practitioner;

(b) "registered nurse" has the same meaning as defined in section 69 of *The Health Disciplines Act, 1974*. 1974, c. 47

2. Where, in respect of a person who is ill, injured or unconscious as the result of an accident or other sudden emergency, Relief from
liability
for damages

(a) a physician or registered nurse voluntarily and without expectation of compensation or reward renders emergency medical services or first aid assistance and such services or assistance are not rendered at a hospital or other place having adequate medical facilities and equipment; or

(b) a person other than a person mentioned in clause *a* voluntarily renders emergency first aid assistance and such assistance is rendered at the immediate scene of the accident or emergency,

the physician, registered nurse or other person shall not be liable for damages for injuries to or the death of such person alleged to have been caused by an act or omission on his part in rendering the medical services or first aid assistance, unless such acts constitute wilful or wanton misconduct on his part.

Act does
not apply
to normal
medical
services

3. Nothing in section 2 shall be deemed to relieve a physician from liability for damages for injuries to or the death of any person caused by an act or omission on the part of the physician in respect of medical services rendered by him in the normal and ordinary course of his practice and not under the circumstances set forth in section 2.

Commence-
ment

4. This Act comes into force on the day it receives Royal Assent.

Short title

5. This Act may be cited as *The Good Samaritan Act, 1976*.

An Act to relieve
Persons from Liability in respect of
voluntary Emergency Medical and
First Aid Services

1st Reading

March 18th, 1976

2nd Reading

3rd Reading

MR. HAGGERTY

(Private Member's Bill)

BILL 32

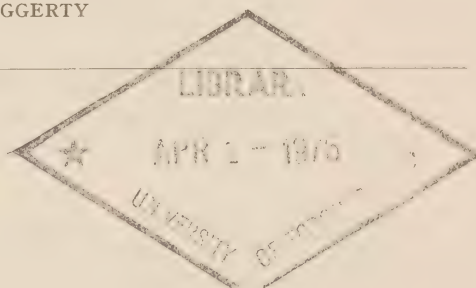
Private Member's Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Commenced
Publications

**An Act to provide for the Establishment of
Safety Committees**

MR. HAGGERTY



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

Self-explanatory.

BILL 32

1976

An Act to provide for the Establishment of Safety Committees

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act, "Minister" means the Minister of Labour. Interpre-
tation
2. Every industry shall establish a safety committee Safety
committee
established which shall have equal representation from both the employers and employees in the industry.
3. Every safety committee, upon the request of the Minister, shall advise him respecting the safety of workers in the industry which it represents and, without restricting the generality of the foregoing, inquire into and advise him upon any laws respecting the safety of workers in the industry with a view to the improvement, clarification or extension of the existing laws or the enactment of new laws or inquire into and advise him upon any matter designed to co-ordinate the functions of all bodies concerned with the safety of workers. Duties of
safety
committee
4. Where an accident or injury occurs on a job site, the foreman or person in charge of the job site shall forthwith notify the safety committee representing the particular industry that an accident or injury has occurred. Notification
where
accident or
injury
5. Where a safety committee receives a report concerning an accident or injury on a job site, the committee shall report in writing to the Minister that an accident or injury has occurred and outline any recommendations it may have as to the future prevention of a similar accident or injury. Idem
6. This Act comes into force on the day it receives Royal Assent. Commence-
ment
7. This Act may be cited as *The Safety Committees Act*, Short title 1976.

An Act to provide for the
Establishment of Safety Committees

1st Reading

March 18th, 1976

2nd Reading

3rd Reading

MR. HAGGERTY

(Private Member's Bill)

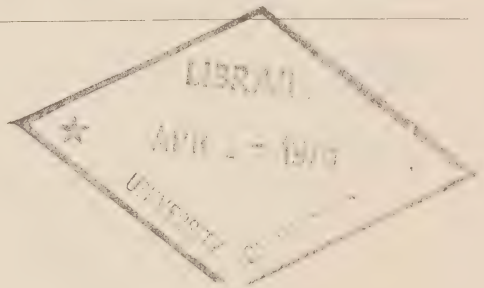
BILL 33

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Printers

**An Act for granting to Her Majesty certain additional sums
of money for the Public Service for the fiscal year ending
the 31st day of March, 1976**

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics
and Intergovernmental Affairs



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 33

1976

An Act for granting to Her Majesty certain additional sums of money for the Public Service for the fiscal year ending the 31st day of March, 1976

MOST GRACIOUS SOVEREIGN:

WHEREAS it appears by messages from the Honourable ^{Preamble} Pauline M. McGibbon, Lieutenant Governor of the Province of Ontario, and the estimates accompanying the same, that the sums mentioned in the Schedule to this Act are required to defray certain charges and expenses of the public service of this Province, not otherwise provided for, for the fiscal year ending the 31st day of March, 1976; may it therefore please Your Majesty that it be enacted and it is hereby enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, as follows:

1.—(1) In addition to the sum of \$9,946,051,000 granted by *The Supply Act, 1975 (2nd Session)*, there may be paid out of the Consolidated Revenue Fund a sum not exceeding in the whole \$207,227,000 to be applied towards defraying the several charges and expenses of the public service, not otherwise provided for, from the 1st day of April, 1975, to the 31st day of March, 1976, as set forth in the Schedule to this Act, and, subject to subsection 2, such sum shall be paid and applied only in accordance with the votes and items of the supplementary estimates upon which the Schedule is based. ^{\$207,227,000 granted for fiscal year 1975-76} ^{1975 (2nd Sess.) c. 21}

(2) Where, in the fiscal year ending the 31st day of March, 1976, powers and duties are assigned and transferred from one Minister of the Crown to another Minister of the Crown, the appropriate sums in the votes and items of the estimates upon which the Schedule is based that are approved to defray the charges and expenses of the public service in the exercise and performance of such powers and duties, may be assigned and transferred from time to ^{Exception}

time as required by certificate of the Management Board of Cabinet to the ministry administered by the minister to whom the powers and duties are so assigned and transferred.

- Accounting for expenditure **2.** The due application of all moneys expended under this Act shall be accounted for to Her Majesty.
- Commence-ment **3.** This Act comes into force on the day it receives Royal Assent.
- Short title **4.** This Act may be cited as *The Supply Act, 1976*.

SCHEDULE

Office of The Assembly	\$ 1,239,000
Government Services	2,650,000
Housing	6,000,000
Revenue	9,100,000
Agriculture and Food	9,000,000
Environment	10,000,000
Transportation and Communications	29,945,000
Community and Social Services	35,793,000
Health	103,500,000
Total	<u>\$207,227,000</u>

An Act for granting to Her Majesty
certain additional sums of money for the
Public Service for the fiscal year
ending the 31st day of March, 1976

1st Reading

March 18th, 1976

2nd Reading

March 18th, 1976

3rd Reading

March 18th, 1976

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

BILL 34

Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Ontario Energy Board Act

THE HON. D. TIMBRELL
Minister of Energy

TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

Under subsection 2 of section 37*a* of the Act, Ontario Hydro is required to submit certain proposed changes in rates or charges to the Minister of Energy not less than eight months before the effective date of the changes. New subsection 3*a* of section 37*a* changes the time period from eight months to six months for submissions in respect of the year 1977.

Under subsection 3 of section 37*a* of the Act, the Ontario Energy Board is required to hold a public hearing and make a report or an interim report to the Minister of Energy at least four months before the effective date of the change. New subsection 3*b* of section 37*a* changes the time period from four months to three months.

The amendment to subsection 4 of section 37*a* of the Act is complementary to new subsection 3*a* of section 37*a*.

An Act to amend The Ontario Energy Board Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Section 37a of *The Ontario Energy Board Act*, being ^{s. 37a, amended} chapter 312 of the Revised Statutes of Ontario, 1970, as enacted by the Statutes of Ontario, 1973, chapter 55, section 12, is amended by adding thereto the following subsections:

(3a) Notwithstanding subsections 2 and 3, where Ontario Hydro proposes to change, effective within the period from and including the 1st day of January, 1977 to and including the 31st day of December, 1977, any of its rates or charges for any customer, it shall submit the proposal to the Minister not less than six months before the date that the change is proposed to come into effect and the Minister shall refer the proposal to the Board. ^{Proposals in respect of 1977}

(3b) Where a proposal is referred to the Board by the Minister pursuant to subsection 3a, the Board forthwith by public advertisement shall give at least twenty days notice of and shall hold a public hearing with respect to the proposal and shall make a report or an interim report thereon to the Minister at least three months before the proposed effective date of such change, and where the Board makes an interim report within such time it shall make a final report as soon as possible thereafter. ^{Idem. public hearing}

- (2) Subsection 4 of the said section 37a is amended by ^{s. 37a(4), amended} inserting after "2" in the third line "or 3a".

2. This Act comes into force on the day it receives Royal Assent. ^{Commencement}
3. This Act may be cited as *The Ontario Energy Board Amendment Act, 1976*. ^{Short title}

An Act to amend
The Ontario Energy Board Act

1st Reading

March 29th, 1976

2nd Reading

3rd Reading

THE HON. D. TIMBRELL
Minister of Energy

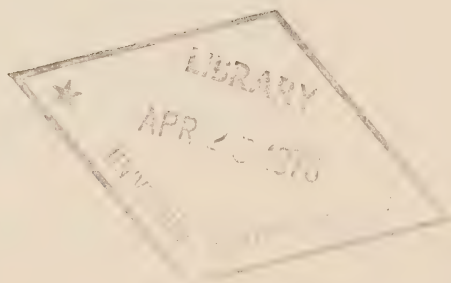
(Government Bill)

BILL 34

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Ontario Energy Board Act

THE HON. D. TIMBRELL
Minister of Energy



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 34

1976

An Act to amend The Ontario Energy Board Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Section 37a of *The Ontario Energy Board Act*, being ^{s. 37a, amended} chapter 312 of the Revised Statutes of Ontario, 1970, as enacted by the Statutes of Ontario, 1973, chapter 55, section 12, is amended by adding thereto the following subsections:

(3a) Notwithstanding subsections 2 and 3, where Ontario Hydro proposes to change, effective within the period from and including the 1st day of January, 1977 to and including the 31st day of December, 1977, any of its rates or charges for any customer, it shall submit the proposal to the Minister not less than six months before the date that the change is proposed to come into effect and the Minister shall refer the proposal to the Board. ^{Proposals in respect of 1977}

(3b) Where a proposal is referred to the Board by the Minister pursuant to subsection 3a, the Board forthwith by public advertisement shall give at least twenty days notice of and shall hold a public hearing with respect to the proposal and shall make a report or an interim report thereon to the Minister at least three months before the proposed effective date of such change, and where the Board makes an interim report within such time it shall make a final report as soon as possible thereafter. ^{Idem, public hearing}

- (2) Subsection 4 of the said section 37a is amended by ^{s. 37a(4), amended} inserting after "2" in the third line "or 3a".

2. This Act comes into force on the day it receives Royal Assent. ^{Commencement}
3. This Act may be cited as *The Ontario Energy Board Amendment Act, 1976*. ^{Short title}

An Act to amend
The Ontario Energy Board Act

1st Reading

March 29th, 1976

2nd Reading

April 8th, 1976

3rd Reading

April 8th, 1976

THE HON. D. TIMBRELL
Minister of Energy

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Municipal Act

MR. BULLBROOK

TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The Bill gives municipalities the authority to control the method or procedures used to store and handle garbage on private property.

BILL 35

1976

An Act to amend The Municipal Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 1 of section 354 of *The Municipal Act*, being ^{s. 354 (1), amended} chapter 284 of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1972, chapter 121, section 15, 1972, chapter 124, section 10, 1973, chapter 175, section 5, 1974, chapter 136, section 15, 1975, chapter 56, section 5 and 1975 (2nd Session), chapter 11, section 1, is further amended by adding thereto the following paragraph:

79a. For requiring owners of buildings to provide vaults, ^{Storage and handling of garbage} central storage and collection areas for the storage of garbage and other waste materials according to required standards as to size, location, construction and access.
2. This Act comes into force on the day it receives Royal Assent. <sup>Commence-
ment</sup>
3. This Act may be cited as *The Municipal Amendment Act, 1976*. ^{Short title}

An Act to amend
The Municipal Act

1st Reading

March 29th, 1976

2nd Reading

3rd Reading

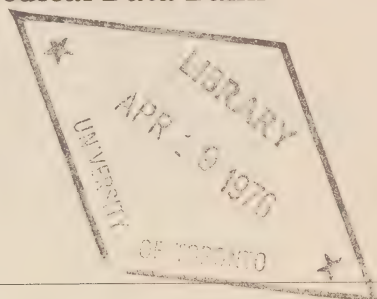
MR. BULLBROOK

(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to establish a Medical Data Bank



MR. NEWMAN
(Windsor-Walkerville)

TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The Bill establishes a medical data bank in which would be stored the medical histories of persons in Ontario. The data bank would be of great assistance to doctors and hospitals where a patient moves to another city, changes doctors or is involved in an accident. Participation in the use of the data bank would be on a voluntary basis only.

BILL 36

1976

An Act to establish a Medical Data Bank

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

- (a) "medical data bank" means the medical data bank operated and maintained under this Act;
- (b) "Ministry" means the Ministry of Health;
- (c) "public hospital" means a hospital approved as a public hospital under *The Public Hospitals Act*;
- (d) "regulations" means the regulations made under this Act.

R.S.O. 1970,
c. 378

2. The Ministry shall operate and maintain a medical data bank, in the form of a computer, in which shall be stored the information fed into it concerning medical histories.

Medical
data bank
established

3. Every public hospital shall maintain an outlet of the medical data bank into which may be placed the medical histories of persons using the hospital in the form prescribed by the regulations.

Data bank
outlet in
each
hospital

4.—(1) A medical history of a person shall not be stored in the medical data bank without the written consent of the person whose medical history is to be stored.

Consent
required

(2) The medical history of a person shall not be removed from the medical data bank without the written consent of his legally qualified medical practitioner.

Idem

5. Any person may apply to the Ministry directly to have his medical history stored in the medical data bank.

Application
to Ministry

Ministry
must file
medical
history in
data bank

6. Where a person applies to have his medical history stored in the medical data bank under section 4, the Ministry shall accept the information for storage where it is in the form prescribed by the regulations.

Offence

7. Every person who,

- (a) knowingly, furnishes false information in any application under this Act or the regulations;
- (b) fails to comply with any other requirement made under this Act; or
- (c) contravenes any provision of this Act or the regulations,

is guilty of an offence and on summary conviction is liable to a fine of not more than \$1,000 or to imprisonment for a term of not more than one year, or to both.

Regulations

8. The Lieutenant Governor in Council may make regulations,

- (a) prescribing the type, form and style of information that may be stored in the medical data bank;
- (b) requiring that persons use their social insurance numbers as identification when using the medical data bank; and
- (c) requiring that information that is fed into the medical data bank be prepared by a legally qualified medical practitioner or under the supervision of a legally qualified medical practitioner at the written request of the individual concerned.

Commence-
ment

9. This Act comes into force on the day it receives Royal Assent.

Short title

10. This Act may be cited as *The Medical Data Bank Act, 1976*.

An Act to establish
a Medical Data Bank

1st Reading

March 30th, 1976

2nd Reading

3rd Reading

MR. NEWMAN
(Windsor-Walkerville)

(Private Member's Bill)

B 56

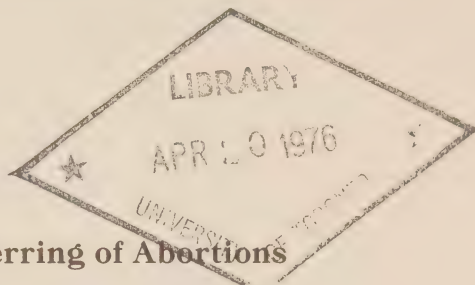
BILL 37

Private Member's Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

Ontario. Legislative Assembly



An Act to register the referring of Abortions

MR. DREA

TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

This Bill provides for:

1. The registration of individuals charging a fee for referring individuals out of Canada for abortions.
2. The bonding of abortion referrers, and
3. The setting aside of abortion referral fees in a trust account pending the results of a post-operative medical examination by the local medical officer of health of the woman who has undergone the abortion.

BILL 37

1976

An Act to register the referring of Abortions

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

- (a) "Minister" means the Minister of Consumer and Commercial Relations;
- (b) "referrer" means anyone referring for a fee an individual to a practitioner outside of Canada for an abortion;
- (c) "registrant" means a referrer registered under this Act;
- (d) "Registrar" means the Registrar appointed under section 2;
- (e) "Tribunal" means The Abortion Referral Registration Appeal Tribunal.

2.—(1) There shall be a Registrar of Abortion Referral ^{Registrar} Agencies who shall be appointed by the Lieutenant Governor in Council for the purposes of this Act.

(2) The Registrar may exercise the powers and shall ^{Duties} perform the duties conferred or imposed upon him by or under this Act.

3. No person shall refer for a fee an individual to a ^{Acting as} practitioner outside of Canada for an abortion unless he is ^{referrer} registered by the Registrar under this Act.

4.—(1) An applicant is entitled to registration or renewal ^{Registration} of registration as an abortion referrer by the Registrar ^{of agencies} except where,

- (a) the past conduct of the applicant affords reasonable grounds for the belief that he will not carry on business in accordance with law and with integrity and honesty; or
- (b) the applicant is carrying on activities that are, or will be, if the applicant is registered, in contravention of this Act or the regulations.

Conditions of
registration

(2) A registration is subject to such terms and conditions to give effect to the purposes of this Act as are consented to by the applicant, imposed by the Tribunal or prescribed by the regulations.

Notice of
proposal to
refuse or
revoke

5.—(1) Where the Registrar proposes to refuse to grant or renew a registration or proposes to suspend or revoke a registration, he shall serve notice of his proposal, together with written reasons therefor, on the applicant or registrant.

Notice
requiring
hearing

(2) A notice under subsection 1 shall inform the applicant or registrant that he is entitled to a hearing by the Tribunal if he mails or delivers, within fifteen days after the notice under subsection 1 is served on him, notice in writing requiring a hearing to the Registrar and the Tribunal, and he may so require such a hearing.

Powers of
Registrar
where no
hearing

(3) Where an applicant or registrant does not require a hearing by the Tribunal in accordance with subsection 2, the Registrar may carry out the proposal stated in his notice under subsection 1.

Powers of
Tribunal

(4) Where an applicant or registrant requires a hearing by the Tribunal in accordance with subsection 2, the Tribunal shall appoint a time for and hold the hearing and, on the application of the Registrar at the hearing, may by order direct the Registrar to carry out his proposal or refrain from carrying out his proposal and to take such action as the Tribunal considers the Registrar ought to take in accordance with this Act and the regulations, and for such purposes the Tribunal may substitute its opinion for that of the Registrar.

Conditions
of order

(5) The Tribunal may attach such terms and conditions to its order or to the registration as it considers proper to give effect to the purposes of this Act.

Parties

(6) The Registrar, the applicant or registrant who has required the hearing and such other persons as the Tribunal may specify are parties to proceedings before the Tribunal under this section.

(7) Notwithstanding subsection 1, the Registrar may cancel a registration upon the request in writing of the registrant in the prescribed form surrendering his registration.

Voluntary
cancellation

6. Where the Registrar proposes to suspend or revoke a registration, the Registrar may, where the Registrar considers it to be necessary in the public interest, by order temporarily suspend the registration and the order shall take effect immediately and where a hearing is required, the order expires fifteen days from the date of the notice requiring the hearing unless the hearing is commenced in which case the Tribunal holding the hearing may extend the time of expiration until the hearing is concluded.

Interim
suspension

7. Notwithstanding that a registrant appeals from an order of the Tribunal, the order takes effect immediately, but the Tribunal may grant a stay until disposition of the appeal.

Order
effective,
stay

8. Where, within the time prescribed therefor or, if no time is prescribed, before expiry of his registration, a registrant has applied for renewal of his registration and paid the prescribed fee, his registration shall be deemed to continue,

Continuance
pending
renewal

(a) until the renewal is granted; or

(b) where he is served with notice that the Registrar proposes to refuse to grant the renewal, until the time for giving notice requiring a hearing has expired and, where a hearing is required, until the Tribunal has made its order.

9. A registration is not transferable.

Registration
not
transferable

10. Every registrant shall file the name and address of every client along with the date and place of abortion with the local medical officer of health.

Name, etc.,
of client

11. Every registrant shall file with the Registrar,

Bond

(a) a personal bond accompanied by collateral security;

(b) a bond of a guarantee company approved under *The Guarantee Companies Securities Act*; or

R.S.O. 1970,
c. 196

(c) a bond of a guarantor, other than a guarantee company, accompanied by collateral security,

in such form, for terms, and \$5,000 or such other amount as the Registrar determines.

Limitation
on regis-
trant dealing
with assets

12. Every registrant having on deposit or under control or for safe-keeping any assets or trust funds of a client shall refrain from withdrawing any such asset or trust fund until the local medical officer of health has approved the post-operative health of that client.

False
advertising

13. Where the Registrar believes on reasonable and probable grounds that a referrer is making false, misleading or deceptive statements in any advertisement, or that the advertisement is in contravention of the regulations, the Registrar may order the immediate cessation of the use of such advertising, but the Tribunal may grant a stay until the Registrar's order becomes final.

Use of
unregistered
abortion
referrer

14. No person shall knowingly engage or use the services of an abortion referrer that is not registered under this Act.

Inspection

15.—(1) The Registrar or any person designated by him in writing may at any reasonable time enter upon the business premises of a registrant to make an inspection to ensure that the provisions of this Act and the regulations are being complied with.

Idem

(2) Where the Registrar has reasonable and probable grounds to believe that any person is acting as a referrer without being registered, the Registrar or any person designated by him in writing may at any reasonable time enter upon such person's business premises to make an inspection for the purpose of determining whether or not the person is in contravention of section 3.

Powers on
inspection

(3) Upon an inspection under this section, the person inspecting,

(a) is entitled to free access to all books of account, cash, documents, bank accounts, vouchers, correspondence and records of the person being inspected that are relevant for the purposes of the inspection; and

(b) may, upon giving a receipt therefor, remove any material referred to in clause *a* that relates to the purpose of the inspection for the purpose of making a copy thereof, provided that such copying is carried out with reasonable dispatch and the material in question is promptly thereafter returned to the person being inspected,

and no person shall obstruct the person inspecting or withhold or destroy, conceal or refuse to furnish any information or thing required by the person inspecting for the purposes of the inspection.

(4) Any copy made as provided in subsection 3 and purporting to be certified by an inspector is admissible in evidence in any action, proceeding or prosecution as *prima facie* proof of the original. ^{Admissibility of copies}

16.—(1) Where the Registrar receives a written complaint in respect of a registrant and so directs in writing, the registrant shall furnish the Registrar with such information respecting the matter complained of as the Registrar requires. ^{Investigation of complaints}

(2) The direction under subsection 1 shall indicate the nature of the complaint involved. ^{Idem}

(3) For the purposes of subsection 1, the Registrar or any person designated in writing by him may on notice at any reasonable time enter upon the business premises of the registrant to make an inspection in relation to the complaint. ^{Idem}

17. The Minister may by order appoint a person to make an investigation into any matter to which this Act applies as may be specified in the Minister's order and the person appointed shall report the result of his investigation to the Minister, and for the purposes of the investigation, the person making it has the powers of a commission under Part II of *The Public Inquiries Act, 1971*, which Part applies to such investigation as if it were an inquiry under that Act. ^{Investigation on order of Minister} ^{1971, c. 49}

18.—(1) Where, upon a statement made under oath, the Registrar believes on reasonable and probable grounds that any person has, ^{Investigation by Registrar}

(a) contravened any of the provisions of this Act or the regulations; or

(b) committed an offence under the *Criminal Code* (Canada) or under the law of any jurisdiction that is relevant to his fitness for registration under this Act, ^{R.S.C. 1970, c. C-34}

the Registrar may by order appoint one or more persons to make an investigation to ascertain whether such a contravention of the Act or regulation or the commission of

such an offence has occurred and the person appointed shall report the result of his investigation to the Registrar.

Powers of
investigator

(2) For purposes relevant to the subject-matter of an investigation under this section, the person appointed to make the investigation may inquire into and examine the affairs of the person in respect of whom the investigation is being made and may,

(a) upon production of his appointment, enter at any reasonable time the business premises of such person and examine books, papers, documents, consumer files and things relevant to the subject-matter of the investigation; and

(b) inquire into negotiations, transactions, loans, borrowings made by or on behalf of or in relation to such person and into property, assets or things owned, acquired or alienated in whole or in part by him or any person acting on his behalf that are relevant to the subject-matter of the investigation,

1971, c. 49

and for the purposes of the inquiry, the person making the investigation has the powers of a commission under Part II of *The Public Inquiries Act, 1971*, which Part applies to such inquiry as if it were an inquiry under that Act.

Obstruction
of
investigator

(3) No person shall obstruct a person appointed to make an investigation under this section or withhold from him or conceal or destroy any books, papers, documents or things relevant to the subject-matter of the investigation.

Entry and
search

(4) Where a provincial judge is satisfied, upon an *ex parte* application by the person making an investigation under this section, that the investigation has been ordered and that such person has been appointed to make it and that there is reasonable ground for believing there are in any building, dwelling, receptacle or place any books, papers, documents or things relating to the person whose affairs are being investigated and to the subject-matter of the investigation, the provincial judge may, whether or not an inspection has been made or attempted under clause *a* of subsection 2, issue an order authorizing the person making the investigation, together with such police officer or officers as he calls upon to assist him, to enter and search, if necessary by force, such building, dwelling, receptacle or place for such books, papers, documents or things and to examine them, but every such entry and search shall be made between sunrise and sunset unless the provincial judge, by the order, authorizes the person making the investigation to make the search at night.

(5) Any person making an investigation under this section may, upon giving a receipt therefor, remove any books, papers, documents or things examined under clause *a* of subsection 2 or subsection 4 relating to the person whose affairs are being investigated and to the subject-matter of the investigation for the purpose of making copies of such books, papers or documents, but such copying shall be carried out with reasonable dispatch and the books, papers or documents in question shall be promptly thereafter returned to the person whose affairs are being investigated. Removal of books, etc.

(6) Any copy made as provided in subsection 5 and certified to be a true copy by the person making the investigation is admissible in evidence in any action, proceeding or prosecution as *prima facie* proof of the original book, paper or document and its contents. Certified copies

(7) The Minister or Registrar may appoint any expert to examine books, papers, documents or things examined under clause *a* of subsection 2 or under subsection 4. Appointment of expert

19.—(1) Every person employed in the administration of this Act, including any person making an inquiry, inspection or an investigation under section 15, 16, 17 or 18 shall preserve secrecy in respect of all matters that come to his knowledge in the course of his duties, employment, inquiry, inspection or investigation and shall not communicate any such matters to any other person except, Matters confidential

- (a) as may be required in connection with the administration of this Act and the regulations or any proceedings under this Act or the regulations;
- (b) to his counsel; or
- (c) with the consent of the person to whom the information relates.

(2) No person to whom subsection 1 applies shall be required to give testimony in any civil suit or proceeding with regard to information obtained by him in the course of his duties, employment, inquiry, inspection or investigation except in a proceeding under this Act or the regulations. Testimony in civil suit

20.—(1) Any notice or order required to be given, delivered or served under this Act or the regulations is sufficiently given, delivered or served if delivered personally or sent by registered mail addressed to the person to whom delivery or service is required to be made at his last-known address. Service

- Idem* (2) Where service is made by mail, the service shall be deemed to be made on the third day after the day of mailing unless the person on whom service is being made establishes that he did not, acting in good faith, through absence, accident, illness or other cause beyond his control receive the notice or order until a later date.
- Restraining order* **21.**—(1) Where it appears to the Registrar that any person does not comply with any provision of this Act, the regulations or an order made under this Act, notwithstanding the imposition of any penalty in respect of such non-compliance and in addition to any other rights he may have, the Registrar may apply to a judge of the High Court for an order directing such person to comply with such provision, and upon the application, the judge may make such order or such other order as the judge thinks fit.
- Appeal* (2) An appeal lies to the Supreme Court from an order made under subsection 1.
- Offences* **22.**—(1) Every person who,
- (a) knowingly furnishes false information in any application under this Act or in any statement or return required to be furnished under this Act or the regulations;
 - (b) fails to comply with any order made under this Act; or
 - (c) contravenes any provision of this Act or the regulations,
- and every director or officer of a corporation who knowingly concurs in such furnishing, failure or contravention is guilty of an offence and on summary conviction is liable to a fine of not more than \$2,000 or to imprisonment for a term of not more than one year, or to both.
- Corporations* (2) Where a corporation is convicted of an offence under subsection 1, the maximum penalty that may be imposed upon the corporation is \$25,000 and not as provided therein.
- Limitation* (3) No proceeding under clause *a* of subsection 1 shall be commenced more than one year after the facts upon which the proceeding is based first came to the knowledge of the Registrar.
- Idem* (4) No proceeding under clause *b* or *c* of subsection 1 shall be commenced more than two years after the time when the subject-matter of the proceeding arose.

23.—(1) A statement as to,Certificate as
evidence

- (a) the registration or non-registration of any person;
- (b) the filing or non-filing of any document or material required or permitted to be filed with the Registrar;
- (c) the time when the facts upon which proceedings are based first came to the knowledge of the Registrar; or
- (d) any other matter pertaining to such registration, non-registration, filing or non-filing,

purporting to be certified by the Registrar is, without proof of the office or signature of the Registrar, receivable in evidence as *prima facie* proof of the facts stated therein for all purposes in any action, proceeding or prosecution.

(2) Any document under this Act purporting to be signed by the Minister, or any certified copy thereof, is receivable in evidence in any action, prosecution or other proceeding as *prima facie* proof that the document is signed by the Minister without proof of the office or signature of the Minister.

Proof of
Minister's
signature

24. The Lieutenant Governor in Council may make regulations,

Regulations

- (a) exempting any class of persons from this Act or the regulations or any provision thereof;
- (b) governing applications for registration or renewal of registration and prescribing terms and conditions of registration;
- (c) providing for the expiration and renewal of registrations;
- (d) requiring the payment of fees on application for registration or renewal of registration, or any class thereof, and prescribing the amounts thereof;
- (e) requiring abortion referrers or any class thereof to be bonded in such form and terms and with such collateral security as are prescribed, and providing for the forfeiture of bonds and the disposition of the proceeds;
- (f) requiring and governing the maintenance of trust accounts by abortion referrers or any class thereof,

and prescribing the moneys that shall be held in trust and the terms and conditions therefor;

- (g) governing the form and content of advertising by abortion referrers;
- (h) requiring and governing the books, accounts and records relating to the due compliance with the provisions of this Act that shall be kept by abortion referrers;
- (i) prescribing further procedures respecting the conduct of matters coming before the Tribunal;
- (j) prescribing forms for the purposes of this Act and providing for their use; and
- (k) requiring any information required to be furnished or contained in any form or return to be verified by affidavit.

Commence-
ment

25. This Act comes into force on the day it receives Royal Assent.

Short title

26. This Act may be cited as *The Abortion Referral Registration Act, 1976*.

BILL 37

An Act to register
the referring of Abortions

1st Reading

March 31st, 1976

2nd Reading

3rd Reading

MR. DREA

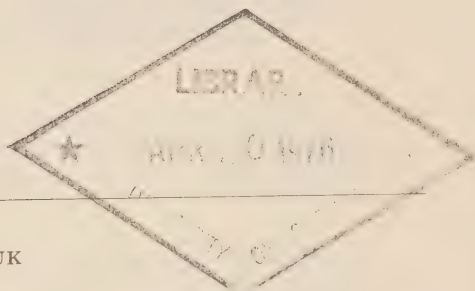
(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**Government
Publications**

Ontario, Legislative Assembly

An Act to amend The Public Health Act



MR. LELUK

TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of this Bill is to ensure that prescription drugs in liquid form, certain over the counter drugs, patent medicines and household chemicals that are for sale in Ontario will be packaged in child-resistant packages.

An Act to amend The Public Health Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Public Health Act*, being chapter 377 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following section:

58a.—(1) Where a prescription drug is dispensed in Ontario in liquid form, the drug shall be dispensed in a child-resistant package that is in accordance with the regulations.

s. 58a,
enacted

Child-resistant
package for
prescription
drugs in
liquid form

(2) Where an over the counter drug is packaged for sale in Ontario and the drug is prescribed as potentially hazardous, the drug shall be packaged in a child-resistant package that is in accordance with the regulations.

Child-resistant
package for
over the
counter
drugs

(3) Where a medicine registered under the *Proprietary or Patent Medicine Act* (Canada) is packaged for sale in Ontario and the medicine is prescribed as potentially hazardous, the medicine shall be packaged in a child-resistant package that is in accordance with the regulations.

Child-resistant
packages
for patent
medicines
R.S.C. 1970,
c. P-25

(4) Where a household chemical is packaged for sale in Ontario and the chemical is prescribed as potentially hazardous, the chemical shall be packaged in a child-resistant package that is in accordance with the regulations.

Child-resistant
package for
household
chemicals

(5) The Lieutenant Governor in Council may make regulations,

Regulations

- (a) prescribing standards for child-resistant packages;
- (b) designating an over the counter drug as being potentially hazardous for the purpose of subsection 2;

R.S.C. 1970,
c. P-25

(c) designating a medicine registered under the *Proprietary or Patent Medicine Act* (Canada) as being potentially hazardous for the purpose of subsection 3;

(d) designating a household chemical as being potentially hazardous for the purpose of subsection 4.

Commence-
ment

2. This Act comes into force on the day it receives Royal Assent.

Short title

3. This Act may be cited as *The Public Health Amendment Act, 1976*.

An Act to amend
The Public Health Act

1st Reading

April 1st, 1976

2nd Reading

3rd Reading

MR. LELUK

(Private Member's Bill)

BILL 39

Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

*Government
Publications*

**An Act to amend
The Public Commercial Vehicles Act**

THE HON. J. W. SNOW
Minister of Transportation and Communications



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

Subsection 6 of section 6 of the Act at present reads as follows:

- (6) *The Minister may issue an operating licence for the transportation only of materials specified in subsection 3 within one of the prescribed regions of the applicant's choice without a certificate from the Board to an applicant who held an operating licence on March 31st, 1976, which authorized him to transport such materials, provided the application is made no later than June 30th, 1976.*

The underlined word is being replaced by the phrase "a maximum of two".

BILL 39

1976

An Act to amend The Public Commercial Vehicles Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 6 of section 6 of *The Public Commercial Vehicles Act*, being chapter 375 of the Revised Statutes of Ontario, 1970, as enacted by the Statutes of Ontario, 1975 (2nd Session), chapter 7, section 2, is amended by striking out "one" in the third line and inserting in lieu thereof "a maximum of two". s. 6 (6),
amended
2. This Act comes into force on the day it receives Royal Assent. Commence-
ment
3. This Act may be cited as *The Public Commercial Vehicles Amendment Act, 1976*. Short title

An Act to amend
The Public Commercial Vehicles Act

1st Reading

April 2nd, 1976

2nd Reading

3rd Reading

THE HON. J. W. SNOW
Minister of Transportation
and Communications

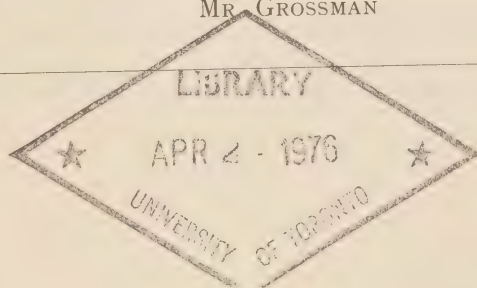
(*Government Bill*)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Athletics Control Act

MR. GROSSMAN



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the Bill is to require the use of helmets with faceguards during amateur league organized hockey games.

BILL 40

1976

An Act to amend The Athletics Control Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 1 of section 13 of *The Athletics Control Act*, being ^{s. 13 (1), amended} chapter 35 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following clause:

(ca) requiring that arena and league officials ensure that a helmet of a prescribed type with a faceguard is worn by each player in an amateur league organized hockey game where the game is played in a publicly operated arena.
2. This Act comes into force on the day it receives Royal Assent. <sup>Commence-
ment</sup>
3. This Act may be cited as *The Athletics Control Amendment Act, 1976*. ^{Short title}

An Act to amend
The Athletics Control Act

1st Reading

April 2nd, 1976

2nd Reading

3rd Reading

MR. GROSSMAN

(Private Member's Bill)

BILL 41

Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Public Utilities Act

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



EXPLANATORY NOTE

Section 34 reads as follows :

- 34. The public utility works and the land acquired for the purpose thereof and the property appertaining thereto, are specially charged with the repayment of any sum borrowed by the corporation for the purposes thereof, and for any debentures issued therefor, and the holders of the debentures have a preferential charge on such works, land and property for securing the payment of the debentures and the interest thereon.*

Debentures issued by municipalities are not secured on any specific asset ; the repeal of the section brings the Act into conformity with that fact.

BILL 41

1976

An Act to amend The Public Utilities Act

HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of the Province of Ontario, enacts as
follows:

1. Section 34 of *The Public Utilities Act*, being chapter 390 of the Revised Statutes of Ontario, 1970, is repealed. s. 34,
repealed
2. This Act comes into force on the day it receives Royal Assent. Commence-
ment
3. This Act may be cited as *The Public Utilities Amendment Act*, 1976. Short title

An Act to amend
The Public Utilities Act

1st Reading

April 5th, 1976

2nd Reading

3rd Reading

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Public Utilities Act

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



BILL 41

1976

An Act to amend The Public Utilities Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 34 of *The Public Utilities Act*, being chapter 390 of the Revised Statutes of Ontario, 1970, is repealed. <sup>s. 34.
repealed</sup>
2. This Act comes into force on the day it receives Royal Assent. <sup>Commence-
ment</sup>
3. This Act may be cited as *The Public Utilities Amendment Act*, ^{Short title} 1976.

An Act to amend
The Public Utilities Act

1st Reading

April 5th, 1976

2nd Reading

April 20th, 1976

3rd Reading

April 20th, 1976

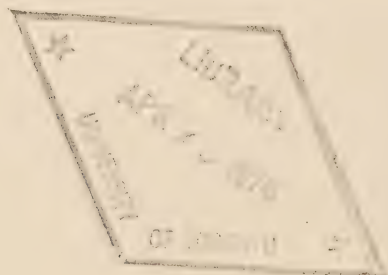
THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

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3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**An Act to amend
The Election Finances Reform Act, 1975**

MR. JOHNSON
(Wellington-Dufferin-Peel)



EXPLANATORY NOTE

This Bill would permit weekly newspapers that go to press on Tuesday, which constitutes a majority, to accept election advertisements. The wording of the present section creates many unfortunate difficulties.

BILL 42

1976

**An Act to amend
The Election Finances Reform Act, 1975**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 2 of section 38 of *The Election Finances Reform Act, 1975*, being chapter 12, is amended by striking out "or" at the end of clause *c*, by adding "or" at the end of clause *d* and by adding thereto the following clause:

(e) to an advertisement in any *bona fide* weekly newspaper published in Ontario during the period of twenty-three days before polling day,

.
2. This Act comes into force on a day to be named by proclamation of the Lieutenant Governor.
3. This Act may be cited as *The Election Finances Reform Amendment Act, 1976*.

An Act to amend
The Election Finances Reform Act, 1975

1st Reading

April 6th, 1976

2nd Reading

3rd Reading

MR. JOHNSON
(Wellington-Dufferin-Peel)

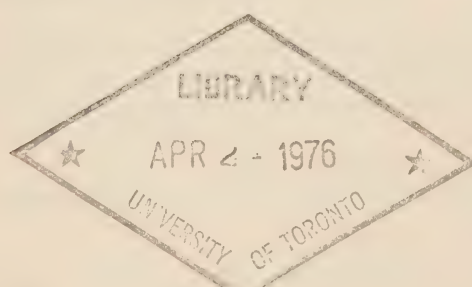
(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act to authorize
the Raising of Money on the Credit of
the Consolidated Revenue Fund**

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



BILL 43

1976

**An Act to authorize
the Raising of Money on the Credit of
the Consolidated Revenue Fund**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) The Lieutenant Governor in Council is hereby authorized to raise from time to time by way of loan in any manner provided by *The Financial Administration Act* such sum or sums of money as are considered necessary for discharging any indebtedness or obligation of Ontario, for making any payments authorized or required by any Act to be made out of the Consolidated Revenue Fund or for reimbursing the Consolidated Revenue Fund for any moneys expended for any of such purposes, provided that the principal amount of any securities issued and temporary loans raised under the authority of this Act shall not exceed in the aggregate \$1,200,000,000.

Loans
up to
\$1,200,000,000
R.S.O. 1970,
c. 166

(2) The sum or sums of money authorized to be raised by subsection 1 for the purposes mentioned therein shall be in addition to all sums of money authorized to be raised by way of loan under any other Act.

2. This Act comes into force on the day it receives Royal Assent.

Commence-
ment

3. This Act may be cited as *The Ontario Loan Act, 1976*.

Short title

An Act to authorize
the Raising of Money on
the Credit of the
Consolidated Revenue Fund

1st Reading

April 6th, 1976

2nd Reading

April 14th, 1976

3rd Reading

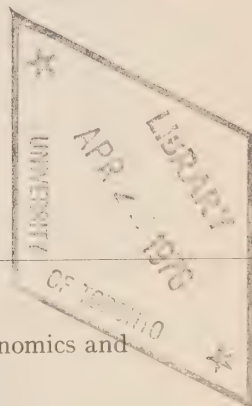
April 14th, 1976

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act respecting the
Registration of Venture Investment Corporations**



THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs

EXPLANATORY NOTE

The purpose of the Bill is to provide a means of mobilizing new sources of risk capital and managerial assistance for small businesses. To become operative, the Bill will require ancillary amendments to *The Corporations Tax Act, 1972*. These amendments will move forward after further study and comment upon the provisions of the Bill.

Briefly, the corporation tax amendments will provide that during any year in which a corporation is registered as a venture investment corporation, the rate of tax applied on its taxable income will be zero. A corporate investor investing in a registered venture investment corporation will be permitted to deduct 250 per cent of the investment from its taxable income. This deduction may be carried forward indefinitely against future income. If the investment in the venture investment corporation is transferred or redeemed, or if the venture investment corporation loses its registration, 250 per cent of the amount of the investment will be included in the investor's income for that year. Recoveries of investments in excess of the amount originally invested will be treated in the hands of the recipient as capital gains. Dividends paid by a venture investment corporation to an investor will be treated as interest in the hands of the investor. If a corporation does not maintain its registration, it will pay income tax on its undistributed income.

Amendments to the *Income Tax Act* (Canada) will be required to make this program fully effective and to extend similar tax treatment to taxpayers who are individuals.

The major provisions of the Bill are as follows:

1. A system of registration for venture investment corporations is established under the Ministry of Consumer and Commercial Relations.
2. A corporation incorporated under *The Business Corporations Act* may be registered as a venture investment corporation by filing a proposal containing prescribed information. A corporation is entitled to registration unless it fails to comply with the provisions of the Bill.
3. Where a corporation is refused registration or registration is proposed to be revoked, the corporation has the right of appeal to The Commercial Registration Appeal Tribunal established under *The Ministry of Consumer and Commercial Relations Act*.
4. A corporation may be registered as a venture investment corporation only if,
 - (a) the corporation has never previously carried on business;
 - (b) a majority of the directors are resident Canadians;
 - (c) the corporation has objects only,
 - (i) to assist in the development of small businesses by providing venture capital through the acquisition and holding of shares and notes, bonds, debentures or similar obligations, and

- (ii) to provide business and management counselling to small businesses;
 - (d) the corporation has issued and outstanding equity shares of a value of at least \$100,000; and
 - (e) the debt equity ratio of the corporation does not exceed 3:1.
- 5. A venture investment corporation is required to maintain a requisite value of issued and outstanding equity shares. At the end of the fourth year of its registration and thereafter, a venture investment corporation must maintain at least \$500,000 of issued and outstanding equity shares.
- 6. A venture investment corporation must at all times maintain 80 per cent or more of its assets in "eligible investments".
- 7. An "eligible investment" is one in which all of the following criteria are met:
 - (a) the investment must be in a small business which meets the small business criteria of section 125 of the *Income Tax Act* (Canada);
 - (b) 75 per cent or more of the income of the small business must be attributable to conduct of business in Ontario;
 - (c) the investment must not be used by the small business for the purpose of relending, investment in land, or reinvestment outside Canada;
 - (d) the venture investment corporation must not invest more than 20 per cent of its assets in any single small business;
 - (e) subject to certain restrictions, the venture investment corporation must not hold more than 49 per cent of the equity shares of the small business; and
 - (f) the small business must meet a prescribed test of Canadian control.
- 8. A small business is not Canadian controlled if the total number of equity shares owned by non-residents exceeds 25 per cent of the total number of issued and outstanding equity shares or if any single non-resident owns 10 per cent or more of the total number of issued and outstanding equity shares.
- 9. A venture investment corporation may acquire more than 49 per cent of the shares of a small business if the venture investment corporation immediately files a written undertaking that within five years of the date thereof, it will reduce its equity holdings in the small business to less than 33 per cent and files a schedule, satisfactory to the Minister, detailing the manner in which the venture investment corporation proposes to carry out its undertaking.
- 10. Once a small business ceases to be an eligible investment by reason of moving outside of section 125 of the *Income Tax Act* (Canada) or failing to meet the Canadian control test, the venture investment corporation will have a period of three years during which to divest itself of the investment. A schedule, satisfactory

to the Minister, must detail the manner in which the venture investment corporation proposes to carry out its undertaking.

11. All investments made by a venture investment corporation must be at arm's-length of its shareholders, officers and directors. Provision is made to ensure that the venture investment corporation will not be able to invest in a subsidiary, affiliate, related person or holding corporation of itself or of any investor in the venture investment corporation or of any officer or director of the venture investment corporation.
12. In lending money to a small business, a venture investment corporation may not require the personal guarantee of or security from any individual.
13. If money is lent by the venture investment corporation to a small business and the rate of interest charged is 4 per cent or less above the bank rate established from time to time by the Bank of Canada, the venture investment corporation may require the small business to give security. If the rate of interest charged is in excess of 4 per cent above the bank rate, no security may be required.
14. A venture investment corporation is not permitted to offer its securities to the public.
15. Every venture investment corporation, notwithstanding that it may otherwise be exempt under the provisions of *The Business Corporations Act*, is required to appoint an auditor and to keep the financial statements required by *The Business Corporations Act*.
16. Financial statements of a venture investment corporation are required to be kept on a calendar year basis. These financial statements must be filed with the Minister.
17. A venture investment corporation is required to keep a record of all amounts of money or other consideration received from any small business, including the amount, if any, received by the venture investment corporation as fees for providing business and management counselling.
18. A venture investment corporation is required to supply the Minister with particulars of any purchase and sale of securities.
19. The Minister is given authority to examine the books and records of a venture investment corporation.
20. The Bill contains a prohibition against disclosure of any information obtained from a venture investment corporation.

Inquiries and comments regarding the Bill should be addressed to:

Ministry of Treasury, Economics and
Intergovernmental Affairs,
Taxation & Fiscal Policy Branch,
Parliament Buildings,
Queen's Park,
Toronto, Ontario M7A 1Z2.

An Act respecting the Registration of Venture Investment Corporations

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) In this Act,

Interpre-
tation

- (a) “articles of incorporation” or “articles” means the original or restated articles of incorporation, articles of amalgamation, letters patent, supplementary letters patent, a special Act and any other instrument by which a corporation is incorporated, and includes any amendments thereto;
- (b) “associate”, where used to indicate a relationship with any person, means,
 - (i) any body corporate of which such person beneficially owns, directly or indirectly, equity shares carrying more than 10 per cent of the voting rights attached to all equity shares of the body corporate for the time being,
 - (ii) any partner of that person acting by or for the partnership of which they are both partners,
 - (iii) any trust or estate in which such person has a substantial beneficial interest or as to which such person serves as trustee or in a similar capacity,
 - (iv) any spouse, parent, son or daughter, brother or sister of that person, or
 - (v) any relative of such person or of his spouse, other than a relative referred to in subclause iv, who has the same home as such person;

R.S.O. 1970,
c. 53

(c) “body corporate” means any body corporate whether or not it is a corporation to which *The Business Corporations Act* applies;

(d) “certified copy” means,

(i) in relation to a document of a body corporate, a copy of the document certified to be a true copy under the seal of the body corporate and signed by an officer thereof,

(ii) in relation to a document issued by a court, a copy of the document certified to be a true copy under the seal of the court and signed by the registrar or clerk thereof,

(iii) in relation to a document in the custody of the Ministry, a copy of the document certified to be a true copy under the seal of the Minister and signed by the Minister or by such officer of the Ministry as is designated by the regulations;

(e) “corporation” means a body corporate with share capital to which *The Business Corporations Act* applies;

(f) “debt obligation” means a bond, debenture, note or other similar obligation of a body corporate, whether secured or unsecured;

(g) “director” means a member of the board of directors of a body corporate or any other individual who performs functions for the body corporate similar to those normally performed by an individual occupying the position of director;

(h) “eligible for a deduction under section 125 of the *Income Tax Act* (Canada)” means otherwise qualified for a deduction under section 125 of the *Income Tax Act* (Canada), notwithstanding that no deduction was allowed under that section for the fiscal year by reason only that the amount determined under paragraph (a) or (b) of subsection 1 of that section was nil for that fiscal year;

(i) “eligible investment” means an investment in a small business that complies with section 10;

1970-71,
c. 63 (Can.)

- (j) "equity share" means any share of any class of shares of a body corporate carrying voting rights under all circumstances and any share of any class of shares carrying voting rights by reason of the occurrence of any contingency that has occurred and is continuing;
- (k) "investment" means the purchase or acquisition by a venture investment corporation of the securities of a small business;
- (l) "Minister" means the Minister of Consumer and Commercial Relations or such other member of the Executive Council to whom the administration of this Act may be assigned;
- (m) "Ministry" means the Ministry of the Minister;
- (n) "officer" means the chairman or any vice-chairman of the board of directors, the president, any vice-president, the secretary, any assistant secretary, the treasurer, any assistant treasurer, the general manager, or any other person designated an officer by by-law or resolution of the directors or any other individual who performs functions for the body corporate similar to those normally performed by an individual occupying any such office;
- (o) "prescribed" means prescribed by the regulations;
- (p) "register" means the register under this Act;
- (q) "regulations" means the regulations made under this Act;
- (r) "related person", where used to indicate a relationship with any person, means,
 - (i) any spouse, parent, son or daughter, brother or sister of that person,
 - (ii) any relative of such person or of his spouse, other than a relative referred to in subclause i, who has the same home as such person, or
 - (iii) any body corporate of which such person and any of the persons referred to in subclause i or ii or the partner or employer of such person, either alone or in combination beneficially owns, directly or indirectly, equity

shares carrying more than 50 per cent of the voting rights attached to all equity shares of a body corporate for the time being outstanding;

(s) "resident Canadian" means an individual who is a Canadian citizen or who has been lawfully admitted to Canada for permanent residence and who is ordinarily resident in Canada;

(t) "security" means any share of any class of shares or any debt obligation of a body corporate;

(u) "small business" means a body corporate that, with respect to its fiscal year, was eligible for a deduction under section 125 of the *Income Tax Act* (Canada);

1970-71,
c. 63 (Can.)

(v) "Tribunal" means The Commercial Registration Appeal Tribunal established under *The Ministry of Consumer and Commercial Relations Act*;

R.S.O. 1970,
c. 113

(w) "venture investment corporation" means a corporation registered under this Act.

Interpre-
tation:
subsidiary
body
corporate

(2) For the purposes of this Act, a body corporate shall be deemed to be a subsidiary of another body corporate if, but only if,

(a) it is controlled by,

(i) that other,

(ii) that other and one or more bodies corporate each of which is controlled by that other, or

(iii) two or more bodies corporate each of which is controlled by that other; or

(b) it is a subsidiary of a body corporate that is that other's subsidiary.

holding
body
corporate

(3) For the purposes of this Act, a body corporate shall be deemed to be another's holding body corporate if, but only if, that other is its subsidiary.

affiliated
body
corporate

(4) For the purposes of this Act, one body corporate shall be deemed to be affiliated with another body corporate if, but only if, one of them is the subsidiary of the other or both are subsidiaries of the same body corporate or each of them is controlled by the same person.

(5) Unless otherwise prescribed, a body corporate shall ^{Control} be deemed to be controlled by another person or by two or more bodies corporate if, but only if,

- (a) shares of the first-mentioned body corporate carrying more than 50 per cent of the votes for the election of directors are held, other than by way of security only, by or for the benefit of such other person or by or for the benefit of such other bodies corporate; and
- (b) the votes carried by such shares are sufficient if exercised to elect a majority of the board of directors of the first-mentioned body corporate.

(6) In calculating the total number of equity shares of a body corporate beneficially owned or controlled, for the purposes of this Act, the total number shall be calculated as ^{Calculation of total number of equity shares} the total of all the shares actually owned or controlled, but each share that carries the right to more than one vote shall be calculated as the number of shares equalling the total number of votes carried.

(7) In determining the number of shareholders of a body corporate, for the purposes of this Act, two or more persons ^{Number of shareholders} holding the same share or shares jointly shall be counted as one shareholder.

2.—(1) Where all the shares of a corporation are with par value, its issued capital shall be expressed in Canadian or other currency, or partly in one currency and partly in another, and is an amount equal to the total of the products of the number of issued shares of each class multiplied by the par value thereof less such decreases in the issued capital as from time to time have been effected by the corporation in accordance with *The Business Corporations Act*. ^{Issued capital: par value shares}

R.S.O. 1970,
c. 53

(2) Where the shares of a corporation are without par value or where part of its shares are with par value and part are without par value, its issued capital shall be expressed in Canadian or other currency, or partly in one currency and partly in another, and is an amount equal to the total of the products of the number of issued shares of each class with par value multiplied by the par value thereof, together with the amount of the consideration for which the shares without par value from time to time outstanding were issued and together with such amounts as from time to time by by-law of the corporation may be transferred thereto and less such decreases in the issued capital as from time to time have been effected by the corporation in accordance with *The Business Corporations Act*. ^{no par value shares}

REGISTER

Register **3.**—(1) The Minister shall maintain a register of venture investment corporations in which he shall list all corporations registered under this Act.

Delegation by Minister (2) The Minister may delegate in writing any of his duties or powers under this Act to any public servant in the Ministry.

REGISTRATION

Registration **4.**—(1) A corporation may apply to be registered under this Act by delivering to the Minister a proposal in duplicate.

Contents of proposal (2) A proposal shall set out:

1. The name of the corporation.
2. The location of the head office of the corporation in Ontario, including the street and number, if any.
3. The authorized capital, the classes of shares, if any, into which it is to be divided, the number of shares in each class, and the par value of each share, or, where the shares are without par value, the consideration, if any, exceeding which each share may not be issued or the aggregate consideration, if any, exceeding which all other shares of each class may not be issued.
4. The issued capital of each class of shares, including the aggregate consideration therefor.
5. The amounts and kinds of debt obligations, if any, issued by the corporation.
6. The number of directors of the corporation and the names in full and the residence addresses of each, giving the street and number, if any.
7. The names in full of the officers of the corporation and the residence addresses of each, giving the street and number, if any.
8. Any other matter prescribed to be set out in the proposal.

Articles of incorporation (3) A proposal shall be accompanied by a certified copy of the corporation's articles of incorporation.

(4) The proposal shall be executed under the seal of the corporation and signed by two officers or one director and one officer of the corporation and certified by affidavit of one of the officers or directors signing the proposal. Execution of proposal

5.—(1) No corporation shall be registered under this Act unless, Conditions of registration

- (a) the corporation has never previously carried on business;
- (b) a majority of the directors on the board of directors are resident Canadians;
- (c) the corporation has objects only,
 - (i) to assist in the development of small businesses by providing capital through the acquisition and holding of shares and notes, bonds, debentures or similar obligations, and
 - (ii) to provide business and management counselling to small businesses;
- (d) the corporation has issued and outstanding equity shares of a value of \$100,000 or more; and
- (e) the amount of debt owing by the corporation is not greater than three times the amount attributable to the issued and outstanding equity shares of the corporation.

(2) A venture investment corporation shall, at all times comply with the provisions of clauses *b*, *c* and *e* of subsection 1. Continuing conditions

6.—(1) A corporation is entitled to registration by the Minister except where, Registration

- (a) the applicant fails to comply with sections 4 or 5, as the case may be; or
- (b) the applicant fails to file the material required by this Act or the regulations.

(2) Subject to section 8, the Minister may refuse to register a corporation where in the Minister's opinion the applicant is disentitled to registration under subsection 1 of this section. Refusal to register

(3) Subject to section 8, the Minister may revoke a registration where the registrant fails to comply with any provision of this Act or the regulations. Revocation of registration

Registration 7. If a corporation complies with sections 4 and 5, the Minister shall, when all prescribed fees have been paid,

- (a) endorse on each duplicate of the proposal the word "Registered" and the day, month and year of the registration thereof;
- (b) file one of the duplicates in his office;
- (c) place the name of the corporation in the register of venture investment corporations; and
- (d) issue to the registrants, a certificate of registration to which he shall affix the other duplicate.

Notice of
proposal to
refuse or
revoke

8.—(1) Where the Minister proposes to refuse to grant or proposes to revoke a registration, he shall serve notice of his proposal, together with written reasons therefor, on the applicant or registrant.

Notice
requiring
hearing

(2) A notice under subsection 1 shall inform the applicant or registrant that he is entitled to a hearing by the Tribunal if he mails or delivers, within fifteen days after the notice under subsection 1 is served on him, notice in writing requiring a hearing to the Minister and the Tribunal, and he may so require such a hearing.

Powers of
Minister
where no
hearing

(3) Where an applicant or registrant does not require a hearing by the Tribunal in accordance with subsection 2, the Minister may carry out the proposal stated in his notice under subsection 1.

Powers of
Tribunal
where
hearing

(4) Where an applicant or registrant requires a hearing by the Tribunal in accordance with subsection 2, the Tribunal shall appoint a time for and hold the hearing and, on the application of the Minister at the hearing, may by order direct the Minister to carry out his proposal or refrain from carrying out his proposal and to take such action as the Tribunal considers the Minister ought to take in accordance with this Act and the regulations, and for such purposes the Tribunal may substitute its opinion for that of the Minister.

Conditions
of order

(5) The Tribunal may attach such terms and conditions to its order or to the registration as it considers proper to give effect to the purposes of this Act.

Parties

(6) The Minister, the applicant or the registrant who has required the hearing and such other persons as the Tribunal may specify are parties to the proceedings before the Tribunal under this section.

(7) Notwithstanding subsection 1, the Minister may cancel a registration upon the request in writing of the registrant in the prescribed form surrendering its registration. Voluntary cancellation

(8) Notwithstanding that an applicant or registrant appeals from an order of the Tribunal under section 9b of *The Ministry of Consumer and Commercial Relations Act*, the order takes effect immediately, but the Tribunal may grant a stay until disposition of the appeal. Order effective, stay R.S.O. 1970, c. 113

9.—(1) In each year of its registration, a venture investment corporation shall maintain issued and outstanding equity shares of a value that is not less than the requisite value of issued and outstanding equity shares. Requisite value of equity shares

(2) For the purposes of subsection 1, the requisite value of issued and outstanding equity shares of a venture investment corporation is, Idem

(a) \$100,000 or more during the first year of its registration;

(b) \$200,000 or more prior to the end of the second year of its registration;

(c) \$350,000 or more prior to the end of the third year of its registration;

(d) \$500,000 or more prior to the end of the fourth year of its registration;

(e) \$500,000 or more during each subsequent year of its registration.

(3) Prior to the end of the first year of its registration and at all times subsequent thereto, a venture investment corporation shall have invested and maintained at least 80 per cent of the requisite value of its issued and outstanding equity shares in eligible investments. Minimum percentage of eligible investments

(4) If at any time a venture investment corporation has issued and outstanding securities of a value in excess of the requisite value provided for in subsection 2, such venture investment corporation shall maintain at least 80 per cent of such excess in eligible investments. Idem

ELIGIBLE INVESTMENTS

10.—(1) An investment shall be an eligible investment if, but only if, Eligible investments

- (a) the investment is made in a small business which carries on business in Ontario and of which 75 per cent or more of its income in its fiscal year is allocated, pursuant to the regulations made under *The Corporations Tax Act, 1972*, to the conduct of its business in Ontario;
- (b) the investment is not used by the small business for the purpose of,
 - (i) relending,
 - (ii) investment in land except such land as is incidental and ancillary to the principal objects of the small business, or
 - (iii) reinvestment outside Canada;
- (c) the investment made in the small business by the venture investment corporation or any affiliated corporation is not greater than 20 per cent of the assets of such venture investment corporation;
- (d) subject to subsection 2, the number of equity shares taken by the venture investment corporation in the small business, or any affiliated body corporate of such small business, in which the venture investment corporation invests does not at any time exceed 49 per cent of all issued and outstanding equity shares of such small business;
- (e) the investment is made in a small business in which,
 - (i) the total number of equity shares of the body corporate beneficially owned, directly or indirectly, by non-residents over which non-residents exercise control or direction does not exceed 25 per cent of the total number of issued and outstanding equity shares of the body corporate, or
 - (ii) the total number of equity shares of the body corporate beneficially owned, directly or indirectly, by a non-resident or over which he exercises his control or discretion, together with other shareholders associated with him, if any, does not exceed 10 per cent of the total number of issued and outstanding equity shares of the body corporate; and

- (f) the small business is not of the type prescribed by the regulations.

(2) A venture investment corporation may acquire more than 49 per cent of the issued and outstanding equity shares of a small business provided that the venture investment corporation files with the Minister an undertaking in the prescribed form that within five years from the date of the acquisition thereof, the venture investment corporation will reduce its holdings of equity shares of such small business to less than 33 per cent of the then issued and outstanding equity shares of such small business. Acquisition of control

(3) In addition to the undertaking required by the Minister pursuant to subsection 2, the venture investment corporation shall file a schedule, detailing in a manner satisfactory to the Minister, the method by which the venture investment corporation proposes to carry out its undertaking. Additional information

(4) The Minister may, upon filing of an application in the prescribed form, extend the five-year period mentioned in subsection 2. Extension of time by Minister

11.—(1) A venture investment corporation shall maintain its assets in either, Investments

- (a) eligible investments;
- (b) liquid reserves; or
- (c) such other assets as may be prescribed.

(2) Assets of the corporation not invested in eligible investments but maintained in liquid reserves may be deposited from time to time in any chartered bank to which the *Bank Act* (Canada) applies, or in any trust company or loan corporation that is registered under *The Loan and Trust Corporations Act*, or with the Province of Ontario Savings Office or in such other investments as may be prescribed, upon such terms and conditions and for such period as the corporation considers expedient. Liquid reserves

12.—(1) In this section and in clause *e* of subsection 1 of section 10, Interpretation

- (a) “body corporate” includes an association, partnership or other organization;
- (b) “non-resident” means,

- (i) an individual who is not a resident Canadian,
 - (ii) a body corporate incorporated, formed or otherwise organized elsewhere than in Canada,
 - (iii) a body corporate that is controlled directly or indirectly by non-residents as defined in subclause i or ii,
 - (iv) a trust established by a non-resident as defined in subclause i, ii or iii, or a trust in which non-residents as so defined have more than 50 per cent of the beneficial interest, or
 - (v) a body corporate that is controlled directly or indirectly by a trust mentioned in subclause iv;
- (c) "resident" means an individual, body corporate or trust that is not a non-resident.

Idem

(2) For the purpose of clause *e* of subsection 1 of section 10, a shareholder shall be deemed to be associated with another shareholder if,

- (a) one shareholder is a body corporate of which the other shareholder is an officer or director;
- (b) one shareholder is a partnership of which the other shareholder is a partner;
- (c) one shareholder is a body corporate that is controlled directly or indirectly by the other shareholder;
- (d) both shareholders are bodies corporate and one shareholder is controlled directly or indirectly by the same individual or body corporate that controls directly or indirectly the other shareholder;
- (e) both shareholders are members of a voting trust where the trust relates to shares of a body corporate; or
- (f) both shareholders are associated within the meaning of clauses *a* to *e* with the same shareholder.

Prohibited
investments

13. —(1) A venture investment corporation shall not invest in a small business if,

- (a) any of the shares of such small business are held by,

- (i) a major shareholder or an associate thereof of the venture investment corporation,
 - (ii) an officer or director or an associate thereof of a venture investment corporation or an officer or director or an associate thereof of a major shareholder of the venture investment corporation, or
 - (iii) a voting trust where the trust relates to the shares of the venture investment corporation; or
- (b) such small business is a subsidiary, a holding body corporate or affiliated body corporate of the venture investment corporation.

(2) In this section, a “major shareholder” means a person who holds 10 per cent or more of the voting rights attached to all equity shares of the venture investment corporation for the time being outstanding. Interpretation

14.—(1) In making an eligible investment, no venture investment corporation shall, at any time, require, either directly or indirectly, Restriction on security

- (a) the personal guarantee of any person or the giving of a charge, mortgage, hypothec, pledge or like secured interest in the assets of any individual; or
- (b) subject to subsection 2, the giving of a guarantee or a charge, mortgage, hypothec, pledge or like secured interest by the small business, or any subsidiary, holding body corporate, or affiliated body corporate of such small business.

(2) Where money is lent by a venture investment corporation to a small business and the rate of interest charged to such small business on such loan is calculated semi-annually not in arrears at an annual rate of interest of not more than 4 percentage points above the bank rate of interest established from time to time by the Bank of Canada on loans to chartered banks to which the *Bank Act* (Canada) applies, a venture investment corporation may require security for such loan of the type referred to in clause *b* of subsection 1. Exception
R.S.C. 1970,
c. B-1

15.—(1) In this section, a material change occurs if, but only if, the investment of a venture investment corporation ceases to be, Material change

- (a) a small business; or
- (b) an eligible investment.

Notification (2) A venture investment corporation shall notify, in the prescribed form, the Minister of any material change in any of its investments within thirty days of the occurrence thereof.

Eligible investment (3) Where there is a material change, the investment by a venture investment corporation shall remain an eligible investment, notwithstanding any other provision of this Act, for a period of three years from the date of the material change.

Extension of time by Minister (4) The Minister may, upon filing of an undertaking in the prescribed form, extend the three-year period.

Additional information (5) In addition to the undertaking required by the Minister pursuant to subsection 4, the venture investment corporation shall file a schedule, detailing in a manner satisfactory to the Minister, the method by which the venture investment corporation proposes to carry out its undertaking.

Avoidance of taxes **16.** Where the Minister is of the opinion that the venture investment corporation or its security holders are conducting their business and affairs primarily so as to avoid payment of taxes, in a manner that is contrary to the spirit and intent of this Act, the Minister may, subject to section 8, revoke the registration of the venture investment corporation.

No public offering **17.—(1)** No corporation registered under this Act shall offer its securities to the public.

Interpretation (2) For the purposes of this Act, a corporation is offering its securities to the public only where,

- (a) in respect of any of its securities a prospectus, statement of material facts or securities exchange takeover bid circular has been filed under *The Securities Act* or any predecessor thereof or in respect of which a prospectus has been filed under *The Corporations Information Act, 1971* or any predecessor thereof, so long as any of such securities are outstanding or any securities into which such securities converted are outstanding; or

- (b) any of its shares are listed and posted for trading on any stock exchange in Ontario recognized by the Commission,

except that where, upon the application of a corporation that has fewer than fifteen security holders, the Commission

is satisfied, in its discretion, that to do so would not be prejudicial to the public interest, the Commission may order, subject to such terms and conditions as the Commission may impose, that the corporation shall be deemed to have ceased to be offering its securities to the public.

(3) For the purposes of this section, "Commission", means Interpretation the Ontario Securities Commission.

18. Notwithstanding the provisions of section 167 of *The Business Corporations Act*, every venture investment corporation shall comply with the provisions of sections 168 and 169, subsections 1 to 4 of section 170 and section 171 and clause *c* of subsection 1 and subsection 3 of section 172 of that Act in each year. Application of R.S.O. 1970, c. 53

19. The financial statements of a venture investment corporation shall cover the period from the commencement of business on or after the 1st day of January to the close of business on the 31st day of December in the same year. Financial statements

20. Within sixty days of the date to which it is made up, a venture investment corporation shall file with the Minister its financial statements and the auditor's report thereon. Filing of financial statements

INFORMATION

21.—(1) Within sixty days after each anniversary of the date of its registration, every venture investment corporation shall make out, verify and file with the Minister, a return in the prescribed form setting out, as of its anniversary date, the information required by such return. Returns

(2) Where shares of a class are donated to, redeemed, purchased, accepted or surrendered or converted by a venture investment corporation, the venture investment corporation shall, within thirty days of the date in which the donation, redemption, purchase, surrender or conversion is effected, file with the Minister a notice setting out, Change in authorized capital

- (a) the number of shares of the class donated, redeemed, purchased, surrendered or converted;
- (b) the number of shares of the class cancelled;
- (c) the number and class or classes of shares into which the shares were converted; and
- (d) the date on which the donation, redemption, purchase, surrender or conversion was effected.

Enlargement of time of Minister (3) The Minister may, in his discretion, enlarge the time for filing any notice or return under this section.

Record of moneys received **22.**—(1) A venture investment corporation shall at all times maintain a record of all amounts of money or any other consideration received from any small business and shall indicate in such record the purpose for which the money or other consideration was received.

Records to be filed (2) Within thirty days after each anniversary of the date of its registration, every venture investment corporation shall file with the Minister a copy of the records maintained under subsection 1.

Notice to Minister **23.**—(1) Within thirty days of acquiring or selling an eligible investment, a venture investment corporation shall notify the Minister in the prescribed form of such acquisition or sale.

Particulars of eligible investments (2) The Minister shall maintain a file in respect of each venture investment corporation in which there shall be recorded particulars of all eligible investments held by the venture investment corporation.

Non-disclosure of information (3) The Minister or any employee of the Ministry shall not disclose information contained in a file or return under this section, or section 20, except where the disclosure is necessary for the administration or enforcement of this Act or *The Corporations Tax Act, 1972*, or where the disclosure is required by a court or the Tribunal for the purposes of an action, prosecution or proceeding.

1972, c. 143

Certifications of eligible investments, etc. (4) Upon the request of either the venture investment corporation or the Minister of Revenue, where the information is required for the administration or enforcement of *The Corporations Tax Act, 1972*, the Minister may issue to such venture investment corporation or the Minister of Revenue, a certificate as to registration under this Act or as to particulars of eligible investments held by such venture investment corporation during the period of time specified in the certificate.

Certificates to be under seal **24.**—(1) Where this Act requires or authorizes the Minister to issue a certificate or to certify any fact, the certificate shall be issued under the seal of the Minister and shall be signed by him or by such officer of the Ministry as is designated by the Minister.

Certificates to be prima facie proof (2) Any certificate purporting to be under the seal of the Minister and signed by a person authorized by or under

subsection 1, or any certified copy, is receivable in evidence in any action, prosecution or other proceedings as *prima facie* proof of the facts so certified without proof of the seal or the signature or the official position of the person appearing to have signed the certificate.

25.—(1) The Minister may at any time by notice require any venture investment corporation to file within the time specified in the notice a return upon any subject connected with its affairs and relevant to the administration or enforcement of this Act. Information required by the Minister

(2) The Minister or any employee of the Ministry shall not disclose information contained in a return made under subsection 1, except where the disclosure is necessary for the administration or enforcement of this Act or *The Corporations Tax Act, 1972*, or where the disclosure is required by a court or the Tribunal for the purposes of an action, prosecution or proceeding. Idem, disclosure of 1972, c. 143

OFFENCES

26.—(1) Every person who makes or assists in making a statement in any document required by or for the purposes of this Act or the regulations that, at the time and in the light of the circumstances under which it was made, is false or misleading in respect of any material fact or that omits to state any material fact the omission of which makes the statement false or misleading is guilty of an offence and on summary conviction is liable to a fine of not more than \$5,000 or to imprisonment for a term of not more than one year, or to both. Offence

(2) No person is guilty of an offence under subsection 1 if he did not know that the statement was false or misleading and in the exercise of reasonable diligence could not have known that the statement was false or misleading. Exception

27.—(1) Every person who, while employed in the administration of this Act, has communicated or allowed to be communicated to a person not legally entitled thereto any information obtained under this Act, or has allowed any such person to inspect or to have access to any written statement furnished under this Act is guilty of an offence and on summary conviction is liable to a fine of not more than \$1,000. Offence

(2) Subsection 1 does not apply to the communication of information between the Minister and the Minister of Revenue. Saving

28. The Minister or any person designated by him in writing may during normal business hours enter upon the Inspection

business premises of the registrant to make an inspection to ensure that the provisions of this Act and the regulations relating to registration and the maintenance of records are being complied with.

Powers on
inspection

29.—(1) Upon an inspection under section 28, the person inspecting,

- (a) is entitled to free access of all books of account, cash, documents, bank accounts, vouchers, correspondence and records of every description of the venture investment corporation being inspected;
- (b) may, upon giving a receipt therefor, remove any material referred to in clause *a* that relates to the purpose of the inspection for the purpose of making a copy thereof, providing that such copying is carried out with reasonable dispatch and the material in question is promptly thereafter returned to the person being inspected,

and no person shall obstruct the person inspecting or withhold or destroy, conceal or refuse to furnish any information or thing required by the person inspecting for the purposes of the inspection.

Copy

(2) Any copy made as provided in subsection 1 and purporting to be certified by an inspector is admissible in evidence in any action, proceeding or prosecution as being of actual proof of the original.

Affidavit

30. The Minister may require any fact relevant to the performance of his duties under this Act or the regulations to be verified by affidavit or otherwise.

Regulations

31. The Lieutenant Governor in Council may make regulations,

- (a) requiring the payment of fees for any matter required to be done in the administration of this Act and prescribing the amounts thereof;
- (b) designating officers of the Ministry who may sign certificates for the purposes of section 24;
- (c) prescribing the particulars that the Minister shall maintain in the register of venture investment corporations;
- (d) prescribing forms and providing for their use;

- (e) requiring any person to make information returns respecting any class of information required in assessing compliance with this Act;
- (f) authorizing a designated officer or class of officers employed by the Government of Ontario to exercise powers or perform duties of the Minister of this Act;
- (g) defining any word or expression used in this Act that has not already been expressly defined in this Act;
- (h) prescribing any matter required by this Act to be prescribed by the regulations.

32. This Act comes into force on a day to be named by proclamation of the Lieutenant Governor. Commence-
ment

33. This Act may be cited as *The Venture Investment Corporations Registration Act, 1976*. Short title

An Act respecting the Registration of
Venture Investment Corporations

1st Reading

April 6th, 1976

2nd Reading

3rd Reading

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

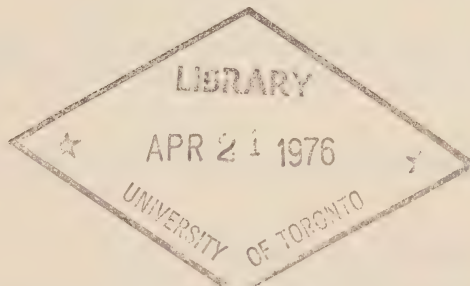
(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend
The Corporations Tax Act, 1972

THE HON. A. K. MEEN
Minister of Revenue



EXPLANATORY NOTES

SECTION 1. This section amends paragraph 50*a* of subsection 1 of section 1 of the Act (which defines paid-up capital) by deleting the reference to section 106*a* of the Act. This is complementary to the re-enactment of section 106*a* by section 11 of this Bill.

SECTION 2. This section adds a clause to subsection 1 of section 16 of the Act to provide for the inclusion in income of amounts received by companies under the Ontario Beef Calf Income Stabilization Program and under the *Western Grain Stabilization Act* (Canada).

SECTION 3. This section adds, to the exceptions in paragraph 5 of subsection 6 of section 17 of the Act, a sub-paragraph to make it clear that the capital cost of property for the purposes of calculating capital cost allowance is not required to be reduced by the amount of any earned depletion allowance claimed under the *Income Tax Act* (Canada).

BILL 45

1976

An Act to amend The Corporations Tax Act, 1972

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Paragraph 50*a* of subsection 1 of section 1 of *The Corporations Tax Act, 1972*, being chapter 143, as enacted by the Statutes of Ontario, 1975, chapter 17, section 1, is amended by striking out "section 106*a* or" in the third and fourth lines. s. 1 (1),
par. 50*a*,
amended

2. Subsection 1 of section 16 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 157, section 2 and 1975, chapter 17, section 4, is further amended by striking out "and" in the amendment of 1975, by adding "and" at the end of clause *o* and by adding thereto the following clause:

(*p*) any amount received by the corporation as a Income stab-
ilization
payments to
farmers
stabilization payment or as a refund of a fee or
levy under,

 - (i) the Ontario Beef Calf Income Stabilization Program, and
 - (ii) the *Western Grain Stabilization Act* (Canada). 1974-75,
c. 87 (Can.)

3. Paragraph 5 of subsection 6 of section 17 of the said Act, as re-enacted by the Statutes of Ontario, 1975, chapter 17, section 6, is amended by striking out "or" at the end of subparagraph i, by adding "or" at the end of subparagraph ii and by adding thereto the following subparagraph:

(iia) deducted as an allowance under section 65 of the *Income Tax Act* (Canada), s. 17 (6),
par. 5,
amended

1970-71,
c. 63 (Can.)

s. 24 (1),
amended

4. Subsection 1 of section 24 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 157, section 5, 1974, chapter 75, section 3 and 1975, chapter 17, section 8, is further amended by striking out "and" at the end of clause *ff*, by adding "and" at the end of clause *gg* and by adding thereto the following clause:

Fee or levy
under
farmers'
income stab-
ilization
programs

(*hh*) an amount paid by the corporation in the fiscal year as a fee or levy under,

(i) the Ontario Beef Calf Income Stabilization Program, and

1974-75,
c. 87 (Can.)

(ii) the *Western Grain Stabilization Act* (Canada).

s. 25 (2) (*a*),
amended

5. Clause *a* of subsection 2 of section 25 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 9, is further amended by striking out "and" in the eleventh line and inserting in lieu thereof "or" and by striking out "or" in the amendment of 1975 and inserting in lieu thereof "and".

s. 41 (1) (*a*),
amended

6. Clause *a* of subsection 1 of section 41 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 14, is further amended by adding thereto the following subclause:

(*ia*) an object that the Canadian Cultural Property Export Review Board has determined meets the criteria set out in paragraphs *b* and *c* of subsection 3 of section 23 of the *Cultural Property Export and Import Act* (Canada) and that has been disposed of to an institution or public authority in Canada that was, at the time of the disposition, designated under subsection 2 of section 26 of that Act either generally or for a purpose related to that object.

1974-75,
c. 50 (Can.)

s. 43 (2) (*a*),
re-enacted

- 7.—(1) Clause *a* of subsection 2 of section 43 of the said Act is repealed and the following substituted therefor:

(*a*) determine the amount, if any, by which the aggregate of its gains for the fiscal year from the disposition of listed personal property, other than property described in subclause *ia* of clause *a* of subsection 1 of section 41, exceeds the aggregate of its losses for the fiscal year from dispositions of listed personal property; and

SECTION 4. Clause *hh* is added to subsection 1 of section 24 of the Act to permit the deduction from income of fees or levies paid by a corporation under the Ontario Beef Calf Income Stabilization Program and the *Western Grain Stabilization Act* (Canada).

SECTION 5. This section amends clause *a* of subsection 2 of section 25 of the Act to correct a typographical error.

SECTION 6. This section adds subclause *ia* to the exceptions in the definition of "capital gain" in section 41 of the Act, in order to provide that there will be no capital gains on the sale of cultural property, certified under the *Cultural Property Export and Import Act* (Canada), to a designated Canadian institution or public authority.

SECTION 7.—Subsection 1. The re-enactment of clause *a* of subsection 2 of section 43 of the Act to provide that the proceeds from the sale of cultural property, certified under the *Cultural Property Export and Import Act* (Canada), to a designated Canadian institution or public authority, will not be included in the calculation of the taxable net gain from dispositions of listed personal property.

Subsection 2. Amends subsection 3 of section 43 of the Act to exclude from the calculation of the listed-personal-property loss any gain arising from the sale of cultural property to a designated Canadian institution or public authority.

SECTION 8. This section corrects an improper cross-reference with respect to depletion allowance as it affects the calculation of the adjusted cost base of property for capital gains purposes. This amendment will make it clear that the earned depletion allowance under section 65 of the *Income Tax Act* (Canada) is not a form of assistance which would reduce the cost of property for tax purposes.

SECTION 9. This section amends a cross-reference to section 62 of the Act to make it clear that the disallowance of a deduction for depletion allowance in the calculation of partnership income will apply to the allowance under subsection 1*a* of section 62, as enacted in 1974, as well as to the allowance under subsection 1 of that section.

SECTION 10.—Subsection 1. The amendment adds clause *c* to subsection 1 of section 98 of the Act to allow a corporation to deduct from its taxable income the full value of gifts of cultural property, certified under the *Cultural Property Export and Import Act* (Canada), to a designated Canadian institution or public authority.

Subsection 2. The amendment enacts a new subsection 1*a* to section 98, paralleling a similar provision in the *Income Tax Act* (Canada), to provide that in respect of gifts of capital assets to registered Canadian charities or to the Crown, where the fair market value of such assets exceeds the cost, the corporation may designate for tax purposes an amount between the fair market value and the cost.

- (2) Subsection 3 of the said section 43 is amended by ^{s. 43 (3),} adding at the end thereof “, other than property described ^{amended} in subclause *ia* of clause *a* of subsection 1 of section 41”.

8. Sub-subclause B of subclause *i* of clause *j* of subsection 2 of ^{s. 55 (2) (j)} section 55 of the said Act, as re-enacted by the Statutes of ^{(1) (B),} Ontario, 1975, chapter 17, section 22, is repealed and the following substituted therefor:

(B) an amount deducted as an allowance under section 65 of the *Income Tax* ^{1970-71,} *Act* (Canada), ^{c. 63 (Can.)}

9. Clause *d* of subsection 1 of section 85 of the said Act is ^{s. 85 (1) (d),} amended by striking out “subsection 1 of” in the third line. ^{amended}

- 10.—(1) Subsection 1 of section 98 of the said Act, as amended ^{s. 98 (1),} by the Statutes of Ontario, 1973, chapter 42, section 7, ^{amended} is further amended by adding thereto the following clause:

(c) the aggregate of the gifts of objects that the Canadian Cultural Property Export Review Board has determined meet the criteria set out in paragraphs *b* and *c* of subsection 3 of section 23 of the *Cultural Property Export and Import Act* (Canada), ^{Gifts of cultural property} which gifts were not deducted under clause *a* or *b* and were made by the corporation in the fiscal year (and in the immediately preceding fiscal year, to the extent of the amount thereof that was not deductible under this Act in computing the taxable income of the corporation for that immediately preceding fiscal year) to institutions or public authorities in Canada that were, at the time the gifts were made, designated under subsection 2 of section 26 of that Act either generally or for a purpose related to those objects, not exceeding the amount remaining, if any, when the amounts deductible for the fiscal year under clauses *a* and *b* are deducted from the income of the corporation for the fiscal year, if payment of the amounts given is proven by filing with the Minister receipts or photostatic reproductions thereof. ¹⁹⁷⁴⁻⁷⁵ ^{c. 50 (Can.)}

- (2) The said section 98 is further amended by adding ^{s. 98,} thereto the following subsection: ^{amended}

Gift of
tangible
capital
property

(1a) Where at any time after 1971 a corporation has made a gift, to a donee described in clause *a* or *b* of subsection 1, of tangible capital property that had, at that time, a fair market value in excess of its adjusted cost base to the corporation and that could, at that time, reasonably be regarded as being suitable for use by the donee directly in the course of carrying on its charitable, public service or other similar activities, such amount,

(a) not greater than the fair market value of the property at that time; and

(b) not less than its adjusted cost base to the corporation at that time,

as is designated by the corporation in its return of income required by section 145 to be filed for the fiscal year in which the gift was made, shall be deemed to be,

(c) the corporation's proceeds of disposition of the property; and

(d) the amount of the gift made by the corporation.

s. 106a,
re-enacted

11. Section 106a of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 75, section 7, and amended by the Statutes of Ontario, 1975, chapter 17, section 57, is repealed and the following substituted therefor:

Small
business
incentive

1970-71,
c. 63 (Can.)

106a.—(1) There may be deducted from the tax otherwise payable under this Part for a fiscal year by a corporation that, with respect to that fiscal year, is eligible for a deduction under section 125 of the *Income Tax Act* (Canada), an amount equal to 3 per cent of the amount determined under subsection 2.

Idem

(2) For the purposes of subsection 1, the amount determined under this subsection is that proportion of the least of the amounts determined under paragraphs *a*, *b*, *c* and *d* of subsection 1 of section 125 of the *Income Tax Act* (Canada) for the fiscal year, not exceeding \$100,000, that,

(a) the amount of that portion of its taxable income for the fiscal year that is deemed to have been earned in Ontario, measured in accordance with paragraph *a* of subsection 4 of section 124 of the *Income Tax Act* (Canada),

bears to

SECTION 11. This section re-enacts the small business deduction, provided in section 106*a* of the Act, to simplify the calculation. The deduction henceforth will be 3 per cent of eligible small business income earned in Ontario, resulting in a net tax rate of 9 per cent on that eligible income. Transitional provisions are provided.

SECTION 12. This section amends subsection 1 of section 109 of the Act by removing the reference to investment corporations, so that section 109 will apply only to mutual fund corporations. This amendment is complementary to the amendment provided in section 13 of this Bill.

- (b) the total amount of the portions of its taxable income for the fiscal year that are deemed to have been earned in the provinces of Canada measured in accordance with paragraph *a* of subsection 4 of section 124 of the *Income Tax Act* (Canada).

1970-71,
c. 63 (Can.)

- (3) In lieu of the deduction permitted under subsection 1, for the fiscal year that ends after the 6th day of April, 1976 and that includes that day, there may be deducted from the tax otherwise payable under this Part for that fiscal year the amount that would otherwise be deductible under section 106*a* as that section stood on the 6th day of April, 1976 determined on the assumption that that section applied to the whole of that fiscal year.

Transitional
rule—alter-
native
deduction

- (4) Where a corporation has made a deduction under subsection 1 for the fiscal year that ends after the 6th day of April, 1976 and that includes that day, in addition to the amount deducted under subsection 1 there may be deducted from the tax otherwise payable under this Part for that fiscal year the lesser of,

Transitional
rule—
additional
deduction

- (a) 3 per cent of the amount determined under subsection 2 for that fiscal year; and
- (b) the amount that would have been deductible under subsection 3 of section 106*a* as that section stood on the 6th day of April, 1976 had that section applied to that fiscal year.

- (5) In this section “tax otherwise payable under this Part” means the tax for the fiscal year otherwise payable by the corporation under this Part after making any deduction applicable under sections 103 and 104, but before making any deduction under this section.

Interpre-
tation

- 12.** Subsection 1 of section 109 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 42, section 8, is further amended by striking out that portion immediately preceding clause *a* and inserting in lieu thereof the following:

s. 109 (1),
amended

- (1) Where a corporation is a mutual fund corporation, as defined by subsection 8 of section 131 of the *Income Tax Act* (Canada), and the corporation has elected in respect of the full amount of a dividend that has become payable by it at any particular time after 1971 in accordance with subsection 1 of section 131 of the said Act,

Election re
capital gains
dividend

s. 109b,
enacted

- 13.** The said Act is amended by adding thereto the following section:

INVESTMENT CORPORATIONS

Application
of s. 109

1970-71,
c. 63 (Can.)

109b. Where a corporation is, throughout a fiscal year, an investment corporation, as defined by subsection 3 of section 130 of the *Income Tax Act* (Canada), other than a mutual fund corporation, as defined by subsection 8 of section 131 of that Act, subsections 1, 2, 2a and 3 of section 109 of this Act are applicable in respect of the corporation for the fiscal year as if,

- (a) the corporation had been a mutual fund corporation throughout that and all previous fiscal years ending after 1971 throughout which it was an investment corporation; and
- (b) its capital gains redemptions for that and all previous fiscal years ending after 1971, throughout which it would, but for the assumption made by clause a, not have been a mutual fund corporation, were nil.

s. 113 (1),
amended

- 14.** Subsection 1 of section 113 of the said Act is amended by adding at the end thereof "except for the purposes of section 106a".

s. 114 (6),
amended

- 15.** Subsection 6 of section 114 of the said Act is amended by adding at the end thereof "except for the purposes of section 106a".

s. 115 (2),
amended

- 16.—**(1) Subsection 2 of section 115 of the said Act is amended by inserting after "Act" in the first line " , except as provided by subsection 3, ".

s. 115,
amended

- (2) The said section 115 is amended by adding thereto the following subsection:

Exception

(3) For the purpose of subsection 2, insurance corporations and insurers that transact business in Ontario shall, in calculating their taxable incomes,

- (a) be entitled to make the deductions allowed by this Act which they would otherwise be permitted to make were it not for subsection 2;
- (b) not make any deductions that are not allowed by this Act which they would otherwise be permitted to make pursuant to subsection 2.

SECTION 13. This section enacts a new section 109*b* to the Act to clarify the tax treatment of investment corporations.

SECTION 14. This section amends section 113 of the Act to make it clear that co-operative corporations, if otherwise eligible, may claim the small business deduction under section 106*a* of the Act.

SECTION 15. This section amends section 114 of the Act to make it clear that credit unions, if otherwise eligible, may claim the small business deduction under section 106*a* of the Act.

SECTION 16. This section amends section 115 of the Act by varying the rules for the calculation of the taxable income of insurance corporations in order to take into account certain differences between *The Corporations Tax Act, 1972* and the *Income Tax Act* (Canada).

SECTION 17.—Subsections 1 and 3. The amendments are complementary to the amendment in subsection 2.

Subsection 2. The amendment adds clause *d* to subsection 1 of section 127 of the Act to allow a deduction from paid-up capital (for the purpose of calculating the paid-up capital tax) in respect of Canadian and Ontario exploration and development expenses incurred in mining to the extent that such expenses have not been deducted from income.

SECTION 18.—Subsection 1. Amends subsection 1 of section 143 of the Act to increase to 3 per cent the rate of tax paid by insurance companies in respect of the premiums which they receive.

Subsection 2. Amends subsection 4 of section 143 to exempt from the 3 per cent premium tax mutual insurance corporations that are members of the Fire Mutuals Guarantee Fund. Also, the subsection is amended to make it clear that the former exemption for mutual insurance corporations issuing insurance contracts on the premium note plan is restricted to the premiums which they receive in respect of such contracts of insurance.

- 17.**—(1) Clause *c* of subsection 1 of section 127 of the said Act is amended by striking out “clauses *a* and *b*” in the third line and in the tenth line and inserting in lieu thereof in each instance “clauses *a*, *b* and *d*”. s. 127 (1) (c),
amended
- (2) Subsection 1 of the said section 127, as amended by the Statutes of Ontario, 1974, chapter 75, section 9, is further amended by adding thereto the following clause: s. 127 (1),
amended
- (d) the amount of Canadian exploration and development expenses and the Ontario exploration and development expenses incurred by the corporation in searching for minerals in Canada and that are deductible under section 63 of the Act or section 29, 30 or 34 of *The Corporations Tax Application Rules, 1972*, to the extent that such expenses have not been deducted by the corporation under those sections for the fiscal year or for any prior fiscal year. Deferred
Canadian and
Ontario min-
ing explora-
tion and
development
expenses
- (3) The said section 127, as amended by the Statutes of Ontario, 1973, chapter 42, section 12 and 1974, chapter 75, section 9, is further amended by adding thereto the following subsection: s. 127,
amended
- (1a) For the purposes of clause *d* of subsection 1, “minerals” does not include petroleum, natural gas or related hydrocarbons, bituminous sands, oil sands or oil shale. Interpre-
tation
- 18.**—(1) Subsection 1 of section 143 of the said Act is amended by striking out “2” in the first line and inserting in lieu thereof “3”. s. 143 (1),
amended
- (2) Subsection 4 of the said section 143, as amended by the Statutes of Ontario, 1973, chapter 42, section 18, is repealed and the following substituted therefor: s. 143 (4),
re-enacted
- (4) The tax imposed by subsection 1 is not payable, Exemptions
- (a) in respect of premiums payable under a contract of marine insurance;
- (b) in respect of premiums payable under contracts of insurance issued on the premium note plan by mutual insurance corporations insuring agricultural and other non-hazardous risks, the sole business of which is carried on in Ontario;
- (c) in respect of premiums payable to mutual insurance corporations insuring agricultural and other non-

R.S.O. 1970,
c. 224

hazardous risks, which are parties to the agreement, made pursuant to section 143 of *The Insurance Act*, establishing the Fire Mutuals Guarantee Fund;

(d) by fraternal societies as defined in *The Insurance Act*, with respect to contracts entered into prior to the 1st day of January, 1974;

(e) by mutual benefit societies as defined in *The Insurance Act*; or

R.S.O. 1970,
c. 89

(f) by pension fund and employees' mutual benefit societies incorporated under or subject to *The Corporations Act*.

s. 148 (4),
re-enacted

19.—(1) Subsection 4 of section 148 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 64, is repealed and the following substituted therefor:

Special
cases

(4) Notwithstanding subsection 3, where for the purposes of this section any corporation estimates the amount of tax payable for a fiscal year to be less than \$2,000, the corporation may, instead of paying the instalments required by clause *a* of subsection 3, pay its tax payable for the fiscal year, as estimated by it under subsection 2 of section 145, in accordance with clause *b* of subsection 3.

s. 148,
amended

(2) The said section 148 is amended by adding thereto the following subsections:

Mutual fund
corporations

(5) Notwithstanding clause *a* of subsection 3, the amount payable by a mutual fund corporation to the Treasurer of Ontario on or before the fifteenth day of any of the third, fifth, seventh, ninth and eleventh months of the fiscal year in respect of which the tax is payable and the first month of the fiscal year following that in respect of which the tax is payable, shall be deemed to be the amount, if any, by which,

(a) the amount so payable otherwise determined under that subsection,

exceeds

(b) one-sixth of the corporation's capital gains refund for the year, as determined under subsections 2 and 2a of section 109.

Idem

(6) Where a mutual fund corporation estimates the amount of tax payable for a fiscal year to be less than \$2,000 after

SECTION 19.—Subsection 1. Re-enacts subsection 4 of section 148 of the Act to increase to \$2,000 the level of tax payable below which corporations are not required to pay instalments of tax, and to clarify the day on which the payment of tax by such corporations is required.

Subsection 2. The amendment enacts new subsections 5 and 6 to section 148 of the Act to allow a mutual fund corporation to reduce the amount of its tax payments by the amount of its capital gains refund for the year. This amendment adopts a similar provision in the *Income Tax Act* (Canada).

SECTION 20. This section amends section 154 of the Act to make it clear that the six year time limit for reassessments does not apply to a reassessment made as a result of the filing of a Notice of Objection to an assessment.

SECTION 21. This section amends the commencement provision in *The Corporations Tax Amendment Act, 1975* for the amendment to paragraph 5 of subsection 6 of section 17 of the Act, so that that amendment will take effect at the same time and in the same way as the similar amendment to the *Income Tax Act* (Canada).

deducting its capital gains refund for the year, as determined under subsection 2 or 2*a* of section 109, the corporation may, instead of paying the instalments required by clause *a* of subsection 3, pay such tax in accordance with clause *b* of subsection 3.

20. Section 154 of the said Act is amended by adding thereto the ^{s. 154, amended} following subsection:

(5) A reassessment made by the Minister pursuant to ^{Idem} subsection 4 is not invalid by reason only of not having been made within six years from the day of mailing of a notice of an original assessment or of a notification described in subsection 4 of section 150.

21. Subsection 15 of section 67 of *The Corporations Tax Amendment Act, 1975*, being chapter 17, is repealed and the following substituted therefor: ^{1975, c. 17, s. 67 (15), re-enacted}

(15) Subsection 4 of section 6 of *The Corporations Tax Amendment Act, 1975*, shall be deemed to have come into ^{Idem} force on the 7th day of May, 1974 and applies to acquisitions of property occurring after the 6th day of May, 1974, except that in its application to acquisitions of property occurring before November 19, 1974, paragraph 5 of subsection 6 of section 17 of *The Corporations Tax Act, 1972* shall be read in the following manner:

5. Where a corporation has received or is entitled to receive a grant, subsidy, or other assistance from a government, municipality or other public authority in respect of or for the acquisition of property, other than an amount,
 - i. authorized to be paid under an *Appropriation Act* (Canada) and on terms and conditions approved by the Minister in respect of scientific research expenditures incurred for the purpose of advancing and sustaining the technological capability of Canadian manufacturing or other industry, or
 - ii. authorized to be paid under the *Industrial Research and Development Incentives Act* ^{R.S.C. 1970 c. 1-10} (Canada) or the *Area Development Incentives Act* ^{1965 c. 12 (Can.)} (Canada) and approved by the Minister,

the capital cost of the property to the corporation shall be deemed to be the amount by which the aggregate of,

iii. the capital cost thereof to the corporation, otherwise determined, and

iv. such part, if any, of the assistance as has been repaid by the corporation pursuant to an obligation to repay all or any part of that assistance,

exceeds

v. the amount of the assistance.

Commence-
ment and
application

22.—(1) Section 20 shall be deemed to have come into force on the 7th day of April, 1976.

Idem

(2) Sections 1, 11, 14, 15 and 16 shall be deemed to have come into force on the 7th day of April, 1976 and apply to corporations in respect of all fiscal years ending after the 6th day of April, 1976.

Idem

(3) Section 21 comes into force on the day this Act receives Royal Assent.

Idem

(4) Subclause i of clause *p* of subsection 1 of section 16 of the said Act, as enacted by section 2 of this Act, and subclause i of clause *hh* of subsection 1 of section 24 of the said Act, as enacted by section 4 of this Act, shall be deemed to have come into force on the 1st day of July, 1975 and apply to corporations in respect of all fiscal years ending after the 30th day of June, 1975.

Idem

(5) Subclause ii of clause *p* of subsection 1 of section 16 of the said Act, as enacted by section 2 of this Act, and subclause ii of clause *hh* of subsection 1 of section 24 of the said Act, as enacted by section 4 of this Act, shall come into force on the day that the *Western Grain Stabilization Act* (Canada) comes into force and apply to corporations in respect of all fiscal years ending on or after that day.

Idem

(6) Section 3 shall be deemed to have come into force on the 19th day of November, 1974 and applies to acquisitions of property occurring after the 18th day of November, 1974.

Idem

(7) Sections 5, 12 and 13 shall be deemed to have come into force on the 1st day of January, 1972 and apply to corporations in respect of all fiscal years ending after 1971.

- (8) Sections 6 and 7 and subsection 1 of section 10 come ^{Idem} into force on the day that the *Cultural Property Export and Import Act* (Canada) comes into force and apply to corporations in respect of all fiscal years ending on or after that day.
- (9) Section 8 shall be deemed to have come into force ^{Idem} on the 19th day of November, 1974 and is applicable for the purpose of computing the adjusted cost base of property after 1971 in respect of acquisitions of property occurring after the 18th day of November, 1974.
- (10) Section 9 shall be deemed to have come into force ^{Idem} on the 10th day of April, 1974 and applies to corporations in respect of all fiscal years ending after the 9th day of April, 1974.
- (11) Subsection 2 of section 10 shall be deemed to have ^{Idem} come into force on the 1st day of January, 1972 and applies to gifts of tangible capital property made after 1971.
- (12) Section 17 shall be deemed to have come into force ^{Idem} on the 7th day of April, 1976 and applies to corporations in respect of all fiscal years ending after the 6th day of April, 1976, except that with respect to the fiscal year ending after the 6th day of April, 1976 and that includes that day, the amount to be deducted under clause *d* of subsection 1 of section 127 of the said Act is that portion of the amount determined under the said clause *d* that the number of days of that fiscal year that follow the 6th day of April, 1976 bears to the total number of days of that fiscal year.
- (13) Section 18, except clause *c* of subsection 4 of section ^{Idem} 143 of the said Act, as enacted by subsection 2 of section 18 of this Act, shall be deemed to have come into force on the 7th day of April, 1976 and applies to corporations in respect of all fiscal years ending after the 6th day of April, 1976 except that with respect to the fiscal year ending after the 6th day of April, 1976 and that includes that day, the following rules apply:
- (a) determine the amount of tax payable under section 143 of the said Act as that section stood on the 6th day of April, 1976 on the assumption that that section was applicable to that fiscal year;
 - (b) determine the proportion of the amount determined under clause *a* that the number of days of that

fiscal year prior to the 7th day of April, 1976 bears to the total number of days of that fiscal year;

- (c) determine the amount of tax payable under section 143 of the said Act, as amended by section 18 of this Act, on the assumption that that section was applicable for that fiscal year;
- (d) determine the proportion of the amount determined under clause *c* that the number of days of that fiscal year that follow the 6th day of April, 1976 bears to the total number of days of that fiscal year;
- (e) determine the aggregate of the amounts determined under clauses *b* and *d* in respect of the corporation,

and the aggregate determined under clause *e* is the amount payable by the corporation under section 143 of the said Act, as amended by this Act, for its fiscal year that ends after the 6th day of April, 1976 and that includes that day.

Idem

- (14) Clause *c* of subsection 4 of section 143 of the said Act, as enacted by subsection 2 of section 18 of this Act, shall be deemed to have come into force on the 1st day of January, 1976 and applies to premiums received after 1975.

Idem

- (15) Section 19 shall be deemed to have come into force on the 7th day of April, 1976 and applies to all payments required to be made after the 6th day of April, 1976 under subsection 3 or 4 of section 148 of the said Act.

Short title

- 23.** This Act may be cited as *The Corporations Tax Amendment Act, 1976*.

*An Act to amend
The Corporations Tax Act, 1972*

1st Reading

April 6th, 1976

2nd Reading

3rd Reading

THE HON. A. K. MEEN
Minister of Revenue

(Government Bill)

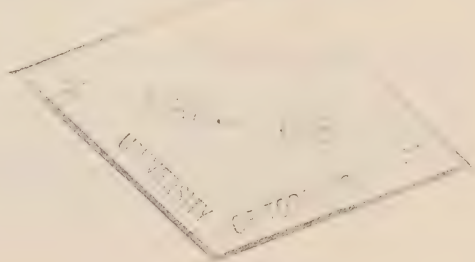
3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act to amend
The Corporations Tax Act, 1972**

THE HON. A. K. MEEN
Minister of Revenue

(Reprinted as amended by the Committee of the Whole House)



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EXPLANATORY NOTES

SECTION 1. This section amends paragraph 50*a* of subsection 1 of section 1 of the Act (which defines paid-up capital) by deleting the reference to section 106*a* of the Act. This is complementary to the re-enactment of section 106*a* by section 11 of this Bill.

SECTION 2. This section adds a clause to subsection 1 of section 16 of the Act to provide for the inclusion in income of amounts received by companies under the Ontario Beef Calf Income Stabilization Program and under the *Western Grain Stabilization Act* (Canada).

SECTION 3. This section adds, to the exceptions in paragraph 5 of subsection 6 of section 17 of the Act, a sub-paragraph to make it clear that the capital cost of property for the purposes of calculating capital cost allowance is not required to be reduced by the amount of any earned depletion allowance claimed under the *Income Tax Act* (Canada).

BILL 45

1976

An Act to amend The Corporations Tax Act, 1972

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Paragraph 50*a* of subsection 1 of section 1 of *The Corporations Tax Act, 1972*, being chapter 143, as enacted by the Statutes of Ontario, 1975, chapter 17, section 1, is amended by striking out "section 106*a* or" in the third and fourth lines. s. 1 (1),
par. 50*a*,
amended

2. Subsection 1 of section 16 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 157, section 2 and 1975, chapter 17, section 4, is further amended by striking out "and" in the amendment of 1975, by adding "and" at the end of clause *o* and by adding thereto the following clause:

(*p*) any amount received by the corporation as a Income stab-
ilization
payments to
farmers
stabilization payment or as a refund of a fee or
levy under,

(i) the Ontario Beef Calf Income Stabilization Program, and

(ii) the *Western Grain Stabilization Act* (Canada). 1974-75,
c. 87 (Can.)

3. Paragraph 5 of subsection 6 of section 17 of the said Act, as re-enacted by the Statutes of Ontario, 1975, chapter 17, section 6, is amended by striking out "or" at the end of subparagraph i, by adding "or" at the end of subparagraph ii and by adding thereto the following subparagraph:

(iia) deducted as an allowance under section 65 of the *Income Tax Act* (Canada), s. 17 (6),
par. 5,
amended

1970-71,
c. 63 (Can.)

s. 24 (1),
amended

4. Subsection 1 of section 24 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 157, section 5, 1974, chapter 75, section 3 and 1975, chapter 17, section 8, is further amended by striking out "and" at the end of clause *ff*, by adding "and" at the end of clause *gg* and by adding thereto the following clause:

Fee or levy
under
farmers'
income stab-
ilization
programs

(*hh*) an amount paid by the corporation in the fiscal year as a fee or levy under,

(i) the Ontario Beef Calf Income Stabilization Program, and

1974-75,
c. 87 (Can.)

(ii) the *Western Grain Stabilization Act* (Canada).

s. 25 (2) (*a*),
amended

5. Clause *a* of subsection 2 of section 25 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 9, is further amended by striking out "and" in the eleventh line and inserting in lieu thereof "or" and by striking out "or" in the amendment of 1975 and inserting in lieu thereof "and".

s. 41 (1) (*a*),
amended

6. Clause *a* of subsection 1 of section 41 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 14, is further amended by adding thereto the following subclause:

(*ia*) an object that the Canadian Cultural Property Export Review Board has determined meets the criteria set out in paragraphs *b* and *c* of subsection 3 of section 23 of the *Cultural Property Export and Import Act* (Canada) and that has been disposed of to an institution or public authority in Canada that was, at the time of the disposition, designated under subsection 2 of section 26 of that Act either generally or for a purpose related to that object.

1974-75,
c. 50 (Can.)

s. 43 (2) (*a*),
re-enacted

- 7.—(1) Clause *a* of subsection 2 of section 43 of the said Act is repealed and the following substituted therefor:

(*a*) determine the amount, if any, by which the aggregate of its gains for the fiscal year from the disposition of listed personal property, other than property described in subclause *ia* of clause *a* of subsection 1 of section 41, exceeds the aggregate of its losses for the fiscal year from dispositions of listed personal property; and

SECTION 4. Clause *hh* is added to subsection 1 of section 24 of the Act to permit the deduction from income of fees or levies paid by a corporation under the Ontario Beef Calf Income Stabilization Program and the *Western Grain Stabilization Act* (Canada).

SECTION 5. This section amends clause *a* of subsection 2 of section 25 of the Act to correct a typographical error.

SECTION 6. This section adds subclause *ia* to the exceptions in the definition of "capital gain" in section 41 of the Act, in order to provide that there will be no capital gains on the sale of cultural property, certified under the *Cultural Property Export and Import Act* (Canada), to a designated Canadian institution or public authority.

SECTION 7.—Subsection 1. The re-enactment of clause *a* of subsection 2 of section 43 of the Act to provide that the proceeds from the sale of cultural property, certified under the *Cultural Property Export and Import Act* (Canada), to a designated Canadian institution or public authority, will not be included in the calculation of the taxable net gain from dispositions of listed personal property.

Subsection 2. Amends subsection 3 of section 43 of the Act to exclude from the calculation of the listed-personal-property loss any gain arising from the sale of cultural property to a designated Canadian institution or public authority.

SECTION 8. This section corrects an improper cross-reference with respect to depletion allowance as it affects the calculation of the adjusted cost base of property for capital gains purposes. This amendment will make it clear that the earned depletion allowance under section 65 of the *Income Tax Act* (Canada) is not a form of assistance which would reduce the cost of property for tax purposes.

SECTION 9. This section amends a cross-reference to section 62 of the Act to make it clear that the disallowance of a deduction for depletion allowance in the calculation of partnership income will apply to the allowance under subsection 1a of section 62, as enacted in 1974, as well as to the allowance under subsection 1 of that section.

SECTION 10.—Subsection 1. The amendment adds clause *c* to subsection 1 of section 98 of the Act to allow a corporation to deduct from its taxable income the full value of gifts of cultural property, certified under the *Cultural Property Export and Import Act* (Canada), to a designated Canadian institution or public authority.

Subsection 2. The amendment enacts a new subsection 1a to section 98, paralleling a similar provision in the *Income Tax Act* (Canada), to provide that in respect of gifts of capital assets to registered Canadian charities or to the Crown, where the fair market value of such assets exceeds the cost, the corporation may designate for tax purposes an amount between the fair market value and the cost.

- (2) Subsection 3 of the said section 43 is amended by ^{s. 43 (3),} adding at the end thereof “, other than property described ^{amended} in subclause *ia* of clause *a* of subsection 1 of section 41”.

8. Sub-subclause B of subclause *i* of clause *j* of subsection 2 of ^{s. 55 (2) (j)} section 55 of the said Act, as re-enacted by the Statutes of ^{(1) (B),} Ontario, 1975, chapter 17, section 22, is repealed and the ^{re-enacted} following substituted therefor:

(B) an amount deducted as an allowance under section 65 of the *Income Tax* ^{1970-71,} *Act* (Canada), ^{c. 63 (Can.)}

.

9. Clause *d* of subsection 1 of section 85 of the said Act is ^{s. 85 (1) (d),} amended by striking out “subsection 1 of” in the third line. ^{amended}

- 10.—(1) Subsection 1 of section 98 of the said Act, as amended ^{s. 98 (1),} by the Statutes of Ontario, 1973, chapter 42, section 7, ^{amended} is further amended by adding thereto the following clause:

(c) the aggregate of the gifts of objects that the ^{Gifts of} Canadian Cultural Property Export Review Board ^{cultural} has determined meet the criteria set out in paragraphs *b* and *c* of subsection 3 of section 23 of the ^{property} *Cultural Property Export and Import Act* (Canada), ¹⁹⁷⁴⁻⁷⁵ which gifts were not deducted under clause *a* or *b* ^{c. 50 (Can.)} and were made by the corporation in the fiscal year (and in the immediately preceding fiscal year, to the extent of the amount thereof that was not deductible under this Act in computing the taxable income of the corporation for that immediately preceding fiscal year) to institutions or public authorities in Canada that were, at the time the gifts were made, designated under subsection 2 of section 26 of that Act either generally or for a purpose related to those objects, not exceeding the amount remaining, if any, when the amounts deductible for the fiscal year under clauses *a* and *b* are deducted from the income of the corporation for the fiscal year, if payment of the amounts given is proven by filing with the Minister receipts or photostatic reproductions thereof.

- (2) The said section 98 is further amended by adding ^{s. 98,} thereto the following subsection: ^{amended}

Gift of
tangible
capital
property

(1a) Where at any time after 1971 a corporation has made a gift, to a donee described in clause *a* or *b* of subsection 1, of tangible capital property that had, at that time, a fair market value in excess of its adjusted cost base to the corporation and that could, at that time, reasonably be regarded as being suitable for use by the donee directly in the course of carrying on its charitable, public service or other similar activities, such amount,

(a) not greater than the fair market value of the property at that time; and

(b) not less than its adjusted cost base to the corporation at that time,

as is designated by the corporation in its return of income required by section 145 to be filed for the fiscal year in which the gift was made, shall be deemed to be,

(c) the corporation's proceeds of disposition of the property; and

(d) the amount of the gift made by the corporation.

s. 106a,
re-enacted

11. Section 106a of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 75, section 7, and amended by the Statutes of Ontario, 1975, chapter 17, section 57, is repealed and the following substituted therefor:

Small
business
incentive

1970-71,
c. 63 (Can.)

106a.—(1) There may be deducted from the tax otherwise payable under this Part for a fiscal year by a corporation that, with respect to that fiscal year, is eligible for a deduction under section 125 of the *Income Tax Act* (Canada), an amount equal to 3 per cent of the amount determined under subsection 2.

Idem

(2) For the purposes of subsection 1, the amount determined under this subsection is that proportion of the least of the amounts determined under paragraphs *a*, *b*, *c* and *d* of subsection 1 of section 125 of the *Income Tax Act* (Canada) for the fiscal year, not exceeding \$100,000, that,

(a) the amount of that portion of its taxable income for the fiscal year that is deemed to have been earned in Ontario, measured in accordance with paragraph *a* of subsection 4 of section 124 of the *Income Tax Act* (Canada),

bears to

SECTION 11. This section re-enacts the small business deduction, provided in section 106*a* of the Act, to simplify the calculation. The deduction henceforth will be 3 per cent of eligible small business income earned in Ontario, resulting in a net tax rate of 9 per cent on that eligible income. Transitional provisions are provided.

SECTION 12. This section amends subsection 1 of section 109 of the Act by removing the reference to investment corporations, so that section 109 will apply only to mutual fund corporations. This amendment is complementary to the amendment provided in section 13 of this Bill.

- (b) the total amount of the portions of its taxable income for the fiscal year that are deemed to have been earned in the provinces of Canada measured in accordance with paragraph *a* of subsection 4 of section 124 of the *Income Tax Act* (Canada).

1970-71,
c. 63 (Can.)

(3) In lieu of the deduction permitted under subsection 1, for the fiscal year that ends after the 6th day of April, 1976 and that includes that day, there may be deducted from the tax otherwise payable under this Part for that fiscal year the amount that would otherwise be deductible under section 106*a* as that section stood on the 6th day of April, 1976 determined on the assumption that that section applied to the whole of that fiscal year.

Transitional
rule—alter-
native
deduction

(4) Where a corporation has made a deduction under subsection 1 for the fiscal year that ends after the 6th day of April, 1976 and that includes that day, in addition to the amount deducted under subsection 1 there may be deducted from the tax otherwise payable under this Part for that fiscal year the lesser of,

Transitional
rule—
additional
deduction

- (a) 3 per cent of the amount determined under subsection 2 for that fiscal year; and

- (b) the amount that would have been deductible under subsection 3 of section 106*a* as that section stood on the 6th day of April, 1976 had that section applied to that fiscal year.

(5) In this section “tax otherwise payable under this Part” means the tax for the fiscal year otherwise payable by the corporation under this Part after making any deduction applicable under sections 103 and 104, but before making any deduction under this section.

Interpre-
tation

12. Subsection 1 of section 109 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 42, section 8, is further amended by striking out that portion immediately preceding clause *a* and inserting in lieu thereof the following:

s. 109 (1),
amended

(1) Where a corporation is a mutual fund corporation, as defined by subsection 8 of section 131 of the *Income Tax Act* (Canada), and the corporation has elected in respect of the full amount of a dividend that has become payable by it at any particular time after 1971 in accordance with subsection 1 of section 131 of the said Act,

Election re
capital gains
dividend

s. 109b,
enacted

- 13.** The said Act is amended by adding thereto the following section:

INVESTMENT CORPORATIONS

Application
of s. 109

1970-71,
c. 63 (Can.)

109b. Where a corporation is, throughout a fiscal year, an investment corporation, as defined by subsection 3 of section 130 of the *Income Tax Act* (Canada), other than a mutual fund corporation, as defined by subsection 8 of section 131 of that Act, subsections 1, 2, 2a and 3 of section 109 of this Act are applicable in respect of the corporation for the fiscal year as if,

- (a) the corporation had been a mutual fund corporation throughout that and all previous fiscal years ending after 1971 throughout which it was an investment corporation; and
- (b) its capital gains redemptions for that and all previous fiscal years ending after 1971, throughout which it would, but for the assumption made by clause a, not have been a mutual fund corporation, were nil.

s. 113 (1),
amended

- 14.** Subsection 1 of section 113 of the said Act is amended by adding at the end thereof "except for the purposes of section 106a".

s. 114 (6),
amended

- 15.** Subsection 6 of section 114 of the said Act is amended by adding at the end thereof "except for the purposes of section 106a".

s. 115 (2),
amended

- 16.—(1)** Subsection 2 of section 115 of the said Act is amended by inserting after "Act" in the first line " , except as provided by subsection 3, ".

s. 115,
amended

- (2) The said section 115 is amended by adding thereto the following subsection:

Exception



- (3) For the purpose of subsection 2, insurance corporations and insurers that transact business in Ontario shall, in calculating their incomes or taxable incomes,

- (a) be entitled to make the deductions allowed by this Act which they would otherwise be permitted to make were it not for subsection 2; and
- (b) not make the deductions provided in the *Income Tax Act* (Canada), otherwise permitted by subsection 2, that are prescribed to be not allowed for the purpose of subsection 2.

SECTION 13. This section enacts a new section 109*b* to the Act to clarify the tax treatment of investment corporations.

SECTION 14. This section amends section 113 of the Act to make it clear that co-operative corporations, if otherwise eligible, may claim the small business deduction under section 106*a* of the Act.

SECTION 15. This section amends section 114 of the Act to make it clear that credit unions, if otherwise eligible, may claim the small business deduction under section 106*a* of the Act.

SECTION 16. This section amends section 115 of the Act by varying the rules for the calculation of the taxable income of insurance corporations in order to take into account certain differences between *The Corporations Tax Act, 1972* and the *Income Tax Act* (Canada).

SECTION 17.—Subsections 1 and 3. The amendments are complementary to the amendment in subsection 2.

Subsection 2. The amendment adds clause *d* to subsection 1 of section 127 of the Act to allow a deduction from paid-up capital (for the purpose of calculating the paid-up capital tax) in respect of Canadian and Ontario exploration and development expenses incurred in mining to the extent that such expenses have not been deducted from income.

SECTION 18.—Subsection 1. Amends subsection 1 of section 143 of the Act to increase to 3 per cent the rate of tax paid by insurance companies in respect of the premiums which they receive.

17.—(1) Clause *c* of subsection 1 of section 127 of the said Act is amended by striking out “clauses *a* and *b*” in the third line and in the tenth line and inserting in lieu thereof in each instance “clauses *a*, *b* and *d*”. s. 127 (1) (c),
amended

(2) Subsection 1 of the said section 127, as amended by the Statutes of Ontario, 1974, chapter 75, section 9, is further amended by adding thereto the following clause: s. 127 (1),
amended

(*d*) the amount of Canadian exploration and development expenses and the Ontario exploration and development expenses incurred by the corporation in searching for minerals in Canada and that are deductible under section 63 of the Act or section 29, 30 or 34 of *The Corporations Tax Application Rules*, 1972, to the extent that such expenses have not been deducted by the corporation under those sections for the fiscal year or for any prior fiscal year. Deferred
Canadian and
Ontario min-
ing explora-
tion and
development
expenses

(3) The said section 127, as amended by the Statutes of Ontario, 1973, chapter 42, section 12 and 1974, chapter 75, section 9, is further amended by adding thereto the following subsection: s. 127,
amended

(1*a*) For the purposes of clause *d* of subsection 1, “minerals” does not include petroleum, natural gas or related hydrocarbons, bituminous sands, oil sands or oil shale. Interpre-
tation



18.—(1) Subsection 1 of section 143 of the said Act is amended by striking out “2” in the first line and inserting in lieu thereof “3” and by adding thereto the following clauses: s. 143 (1),
amended

(*c*) one-third of the net premiums paid or payable pursuant to a contract of accident insurance, life insurance or sickness insurance entered into prior to the 7th day of April, 1976; and

(*d*) one-third of that part of the net premiums, other than the net premiums with respect to which a deduction is permitted under clause *c*, that represents the savings portion of life insurance contracts.

(2) The said section 143 is amended by adding thereto the following subsections: s. 143,
amended

(1*a*) The deduction permitted under clause *c* of subsection 1 does not apply to premiums paid or payable under contracts of, Application
of clause *c*
of subs. 1

(a) group life insurance; or

(b) accident or sickness insurance which are not non-cancellable,

on or after the first anniversary date thereof which occurs after the 6th day of April, 1976.

Interpre-
tation

(1b) For the purposes of subsections 1 and 1a,

(a) "accident insurance", "life insurance" and "sickness insurance" have the respective meanings given to those expressions by section 1 of *The Insurance Act*;

(b) "group life insurance" means insurance, other than family insurance as defined by clause g of section 145 of *The Insurance Act*, whereby the lives of a number of persons are insured severally under a single contract between an insurer and an employer or other person;

(c) "net premiums" means the premiums determined in the prescribed manner; and

(d) "savings portion of life insurance contracts" means that portion of life insurance contracts determined in the prescribed manner.

s. 143 (4),
re-enacted

(3) Subsection 4 of the said section 143, as amended by the Statutes of Ontario, 1973, chapter 42, section 18, is repealed and the following substituted therefor:

Exemptions

(4) The tax imposed by subsection 1 is not payable,

(a) in respect of premiums payable under a contract of marine insurance;

(b) in respect of premiums payable under contracts of insurance issued on the premium note plan by mutual insurance corporations insuring agricultural and other non-hazardous risks, the sole business of which is carried on in Ontario;

(c) in respect of premiums payable to mutual insurance corporations insuring agricultural and other non-hazardous risks, which are parties to the agreement, made pursuant to section 143 of *The Insurance Act*, establishing the Fire Mutuals Guarantee Fund;

(d) by fraternal societies as defined in *The Insurance*

Subsection 3. Amends subsection 4 of section 143 to exempt from the 3 per cent premium tax mutual insurance corporations that are members of the Fire Mutuals Guarantee Fund. Also, the subsection is amended to make it clear that the former exemption for mutual insurance corporations issuing insurance contracts on the premium note plan is restricted to the premiums which they receive in respect of such contracts of insurance.



SECTION 19.—Subsection 1. Re-enacts subsection 4 of section 148 of the Act to increase to \$2,000 the level of tax payable below which corporations are not required to pay instalments of tax, and to clarify the day on which the payment of tax by such corporations is required.

Subsection 2. The amendment enacts new subsections 5 and 6 to section 148 of the Act to allow a mutual fund corporation to reduce the amount of its tax payments by the amount of its capital gains refund for the year. This amendment adopts a similar provision in the *Income Tax Act* (Canada).

Act, with respect to contracts entered into prior to the 1st day of January, 1974;

- (e) by mutual benefit societies as defined in *The Insurance Act*; or R.S.O. 1970,
c. 224
- (f) by pension fund and employees' mutual benefit societies incorporated under or subject to *The Corporations Act*. R.S.O. 1970,
c. 89

19.—(1) Subsection 4 of section 148 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 64, is repealed and the following substituted therefor: s. 148 (4),
re-enacted

 (4) Where the tax payable by a corporation for the fiscal year or for the immediately preceding fiscal year is less than \$2,000, the corporation may, instead of paying the instalments required by clause *a* of subsection 3, pay its tax payable for the fiscal year, as estimated by it under subsection 2 of section 145, in accordance with clause *b* of subsection 3.  Special cases


(2) The said section 148 is amended by adding thereto the following subsections: s. 148,
amended

(5) Notwithstanding clause *a* of subsection 3, the amount payable by a mutual fund corporation to the Treasurer of Ontario on or before the fifteenth day of any of the third, fifth, seventh, ninth and eleventh months of the fiscal year in respect of which the tax is payable and the first month of the fiscal year following that in respect of which the tax is payable, shall be deemed to be the amount, if any, by which, Mutual fund corporations

- (a) the amount so payable otherwise determined under that subsection,

exceeds

- (b) one-sixth of the corporation's capital gains refund for the year, as determined under subsections 2 and 2a of section 109.

 (6) Where the tax payable by a mutual fund corporation Idem for the fiscal year or for the immediately preceding fiscal year is less than \$2,000 after deducting its capital gains refund as determined under subsections 2 and 2a of section 109 for the fiscal year or for the immediately preceding fiscal year, as the case may be, the corporation may, instead of paying the instalments required by clause *a* of subsection 3,

pay its tax payable for the fiscal year, as estimated by it under subsection 2 of section 145, in accordance with sub-clause ii of clause *b* of subsection 3 after deducting its capital gains refund for the fiscal year.

s. 149 (2),
amended

- 20.** Subsection 2 of section 149 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 65, is further amended by striking out "subsection 3 or 4 of" in the first and second lines.

s. 154,
amended

- 21.** Section 154 of the said Act is amended by adding thereto the following subsection:

Idem

(5) A reassessment made by the Minister pursuant to subsection 4 is not invalid by reason only of not having been made within six years from the day of mailing of a notice of an original assessment or of a notification described in subsection 4 of section 150.

1975, c. 17,
s. 67 (15),
re-enacted

- 22.** Subsection 15 of section 67 of *The Corporations Tax Amendment Act, 1975*, being chapter 17, is repealed and the following substituted therefor:

Idem

(15) Subsection 4 of section 6 of *The Corporations Tax Amendment Act, 1975*, shall be deemed to have come into force on the 7th day of May, 1974 and applies to acquisitions of property occurring after the 6th day of May, 1974, except that in its application to acquisitions of property occurring before November 19, 1974, paragraph 5 of subsection 6 of section 17 of *The Corporations Tax Act, 1972* shall be read in the following manner:

5. Where a corporation has received or is entitled to receive a grant, subsidy, or other assistance from a government, municipality or other public authority in respect of or for the acquisition of property, other than an amount,

- i. authorized to be paid under an *Appropriation Act* (Canada) and on terms and conditions approved by the Minister in respect of scientific research expenditures incurred for the purpose of advancing and sustaining the technological capability of Canadian manufacturing or other industry, or

R.S.C. 1970
c. I-10

- ii. authorized to be paid under the *Industrial Research and Development Incentives Act* (Canada) or the *Area Development Incentives Act* (Canada) and approved by the Minister,

1965 c. 12 (Can.)

SECTION 21. This section amends section 154 of the Act to make it clear that the six year time limit for reassessments does not apply to a reassessment made as a result of the filing of a Notice of Objection to an assessment.

SECTION 22. This section amends the commencement provision in *The Corporations Tax Amendment Act, 1975* for the amendment to paragraph 5 of subsection 6 of section 17 of the Act, so that that amendment will take effect at the same time and in the same way as the similar amendment to the *Income Tax Act* (Canada).

the capital cost of the property to the corporation shall be deemed to be the amount by which the aggregate of,

iii. the capital cost thereof to the corporation, otherwise determined, and

iv. such part, if any, of the assistance as has been repaid by the corporation pursuant to an obligation to repay all or any part of that assistance,

exceeds

v. the amount of the assistance.

- 23.**—(1) Section 21 shall be deemed to have come into force on the 7th day of April, 1976. Commence-
ment and
application
- (2) Sections 1, 11, 14, 15 and 16 shall be deemed to have come into force on the 7th day of April, 1976 and apply to corporations in respect of all fiscal years ending after the 6th day of April, 1976. Idem
- (3) Section 22 comes into force on the day this Act receives Royal Assent. Idem
- (4) Subclause i of clause *p* of subsection 1 of section 16 of the said Act, as enacted by section 2 of this Act, and subclause i of clause *hh* of subsection 1 of section 24 of the said Act, as enacted by section 4 of this Act, shall be deemed to have come into force on the 1st day of July, 1975 and apply to corporations in respect of all fiscal years ending after the 30th day of June, 1975. Idem
- (5) Subclause ii of clause *p* of subsection 1 of section 16 of the said Act, as enacted by section 2 of this Act, and subclause ii of clause *hh* of subsection 1 of section 24 of the said Act, as enacted by section 4 of this Act, shall come into force on the day that the *Western Grain Stabilization Act* (Canada) comes into force and apply to corporations in respect of all fiscal years ending on or after that day. Idem
- (6) Section 3 shall be deemed to have come into force on the 19th day of November, 1974 and applies to acquisitions of property occurring after the 18th day of November, 1974. Idem

- Idem (7) Sections 5, 12 and 13 shall be deemed to have come into force on the 1st day of January, 1972 and apply to corporations in respect of all fiscal years ending after 1971.
- Idem (8) Sections 6 and 7 and subsection 1 of section 10 come into force on the day that the *Cultural Property Export and Import Act* (Canada) comes into force and apply to corporations in respect of all fiscal years ending on or after that day.
- Idem (9) Section 8 shall be deemed to have come into force on the 19th day of November, 1974 and is applicable for the purpose of computing the adjusted cost base of property after 1971 in respect of acquisitions of property occurring after the 18th day of November, 1974.
- Idem (10) Section 9 shall be deemed to have come into force on the 10th day of April, 1974 and applies to corporations in respect of all fiscal years ending after the 9th day of April, 1974.
- Idem (11) Subsection 2 of section 10 shall be deemed to have come into force on the 1st day of January, 1972 and applies to gifts of tangible capital property made after 1971.
- Idem (12) Section 17 shall be deemed to have come into force on the 7th day of April, 1976 and applies to corporations in respect of all fiscal years ending after the 6th day of April, 1976, except that with respect to the fiscal year ending after the 6th day of April, 1976 and that includes that day, the amount to be deducted under clause *d* of subsection 1 of section 127 of the said Act is that portion of the amount determined under the said clause *d* that the number of days of that fiscal year that follow the 6th day of April, 1976 bears to the total number of days of that fiscal year.
- Idem (13) Section 18, except clause *c* of subsection 4 of section 143 of the said Act, as enacted by subsection 3 of section 18 of this Act, shall be deemed to have come into force on the 7th day of April, 1976 and applies to corporations in respect of all fiscal years ending after the 6th day of April, 1976 except that with respect to the fiscal year ending after the 6th day of April, 1976 and that includes that day, the following rules apply:

- (a) determine the amount of tax payable under section

143 of the said Act as that section stood on the 6th day of April, 1976 on the assumption that that section was applicable to that fiscal year ;

- (b) determine the proportion of the amount determined under clause *a* that the number of days of that fiscal year prior to the 7th day of April, 1976 bears to the total number of days of that fiscal year ;
- (c) determine the amount of tax payable under section 143 of the said Act, as amended by section 18 of this Act, on the assumption that that section was applicable for that fiscal year ;
- (d) determine the proportion of the amount determined under clause *c* that the number of days of that fiscal year that follow the 6th day of April, 1976 bears to the total number of days of that fiscal year ;
- (e) determine the aggregate of the amounts determined under clauses *b* and *d* in respect of the corporation,

and the aggregate determined under clause *e* is the amount payable by the corporation under section 143 of the said Act, as amended by this Act, for its fiscal year that ends after the 6th day of April, 1976 and that includes that day.

- (14) Clause *c* of subsection 4 of section 143 of the said ^{Idem} Act, as enacted by subsection 3 of section 18 of this Act, shall be deemed to have come into force on the 1st day of January, 1976 and applies to premiums received after 1975.
- (15) Sections 19 and 20 shall be deemed to have come into ^{Idem} force on the 7th day of April, 1976 and applies to all payments required to be made after the 6th day of April, 1976 under subsection 3 or 4 of section 148 of the said Act.

24. This Act may be cited as *The Corporations Tax Amendment* ^{Short title} Act, 1976.

An Act to amend
The Corporations Tax Act, 1972

1st Reading

April 6th, 1976

2nd Reading

April 27th, 1976

3rd Reading

THE HON. A. K. MEEN
Minister of Revenue

(Reprinted as amended by the
Committee of the Whole House)

BILL 45

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend
The Corporations Tax Act, 1972

THE HON. A. K. MEEN
Minister of Revenue

TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 45

1976

An Act to amend The Corporations Tax Act, 1972

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Paragraph 50a of subsection 1 of section 1 of *The Corporations Tax Act, 1972*, being chapter 143, as enacted by the Statutes of Ontario, 1975, chapter 17, section 1, is amended by striking out "section 106a or" in the third and fourth lines. s. 1 (1),
par. 50a,
amended

2. Subsection 1 of section 16 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 157, section 2 and 1975, chapter 17, section 4, is further amended by striking out "and" in the amendment of 1975, by adding "and" at the end of clause o and by adding thereto the following clause: s. 16 (1),
amended
 - (p) any amount received by the corporation as a Income stab-
ilization
payments to
farmers stabilization payment or as a refund of a fee or levy under,
 - (i) the Ontario Beef Calf Income Stabilization Program, and
 - (ii) the *Western Grain Stabilization Act* (Canada). 1974-75,
c. 87 (Can.)

3. Paragraph 5 of subsection 6 of section 17 of the said Act, as re-enacted by the Statutes of Ontario, 1975, chapter 17, section 6, is amended by striking out "or" at the end of subparagraph i, by adding "or" at the end of subparagraph ii and by adding thereto the following subparagraph: s. 17 (6),
par. 5,
amended
 - (iia) deducted as an allowance under section 65 of the *Income Tax Act* (Canada), 1970-71,
c. 63 (Can.)

s. 24 (1),
amended

4. Subsection 1 of section 24 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 157, section 5, 1974, chapter 75, section 3 and 1975, chapter 17, section 8, is further amended by striking out "and" at the end of clause *ff*, by adding "and" at the end of clause *gg* and by adding thereto the following clause:

Fee or levy
under
farmers'
income stab-
ilization
programs

(*hh*) an amount paid by the corporation in the fiscal year as a fee or levy under,

(i) the Ontario Beef Calf Income Stabilization Program, and

1974-75,
c. 87 (Can.)

(ii) the *Western Grain Stabilization Act* (Canada).

s. 25 (2) (*a*),
amended

5. Clause *a* of subsection 2 of section 25 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 9, is further amended by striking out "and" in the eleventh line and inserting in lieu thereof "or" and by striking out "or" in the amendment of 1975 and inserting in lieu thereof "and".

s. 41 (1) (*a*),
amended

6. Clause *a* of subsection 1 of section 41 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 14, is further amended by adding thereto the following subclause:

(*ia*) an object that the Canadian Cultural Property Export Review Board has determined meets the criteria set out in paragraphs *b* and *c* of subsection 3 of section 23 of the *Cultural Property Export and Import Act* (Canada) and that has been disposed of to an institution or public authority in Canada that was, at the time of the disposition, designated under subsection 2 of section 26 of that Act either generally or for a purpose related to that object.

1974-75,
c. 50 (Can.)

s. 43 (2) (*a*),
re-enacted

- 7.—(1) Clause *a* of subsection 2 of section 43 of the said Act is repealed and the following substituted therefor:

(*a*) determine the amount, if any, by which the aggregate of its gains for the fiscal year from the disposition of listed personal property, other than property described in subclause *ia* of clause *a* of subsection 1 of section 41, exceeds the aggregate of its losses for the fiscal year from dispositions of listed personal property; and

(2) Subsection 3 of the said section 43 is amended by ^{s. 43 (3),}
adding at the end thereof “, other than property described
in subclause *ia* of clause *a* of subsection 1 of section 41”.

8. Sub-subclause B of subclause *i* of clause *j* of subsection 2 of ^{s. 55 (2) (j)}
section 55 of the said Act, as re-enacted by the Statutes of ^{(i) (B),}
Ontario, 1975, chapter 17, section 22, is repealed and the ^{re-enacted}
following substituted therefor:

(B) an amount deducted as an allowance
under section 65 of the *Income Tax* ^{1970-71,}
Act (Canada), ^{c. 63 (Can.)}

9. Clause *d* of subsection 1 of section 85 of the said Act is ^{s. 85 (1) (d),}
amended by striking out “subsection 1 of” in the third line. ^{amended}

10.—(1) Subsection 1 of section 98 of the said Act, as amended ^{s. 98 (1),}
by the Statutes of Ontario, 1973, chapter 42, section 7, ^{amended}
is further amended by adding thereto the following
clause:

(c) the aggregate of the gifts of objects that the ^{Gifts of}
Canadian Cultural Property Export Review Board ^{cultural}
has determined meet the criteria set out in para- ^{property}
graphs *b* and *c* of subsection 3 of section 23 of the
Cultural Property Export and Import Act (Canada), ¹⁹⁷⁴⁻⁷⁵
which gifts were not deducted under clause *a* or *b* ^{c. 50 (Can.)}
and were made by the corporation in the fiscal
year (and in the immediately preceding fiscal year,
to the extent of the amount thereof that was not
deductible under this Act in computing the taxable
income of the corporation for that immediately
preceding fiscal year) to institutions or public
authorities in Canada that were, at the time the
gifts were made, designated under subsection 2 of
section 26 of that Act either generally or for a
purpose related to those objects, not exceeding the
amount remaining, if any, when the amounts
deductible for the fiscal year under clauses *a* and *b*
are deducted from the income of the corporation for
the fiscal year, if payment of the amounts given
is proven by filing with the Minister receipts or
photostatic reproductions thereof.

(2) The said section 98 is further amended by adding ^{s. 98,}
thereto the following subsection: ^{amended}

Gift of
tangible
capital
property

(1a) Where at any time after 1971 a corporation has made a gift, to a donee described in clause *a* or *b* of subsection 1, of tangible capital property that had, at that time, a fair market value in excess of its adjusted cost base to the corporation and that could, at that time, reasonably be regarded as being suitable for use by the donee directly in the course of carrying on its charitable, public service or other similar activities, such amount,

(a) not greater than the fair market value of the property at that time; and

(b) not less than its adjusted cost base to the corporation at that time,

as is designated by the corporation in its return of income required by section 145 to be filed for the fiscal year in which the gift was made, shall be deemed to be,

(c) the corporation's proceeds of disposition of the property; and

(d) the amount of the gift made by the corporation.

s. 106a,
re-enacted

11. Section 106a of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 75, section 7, and amended by the Statutes of Ontario, 1975, chapter 17, section 57, is repealed and the following substituted therefor:

Small
business
incentive

106a.—(1) There may be deducted from the tax otherwise payable under this Part for a fiscal year by a corporation that, with respect to that fiscal year, is eligible for a deduction under section 125 of the *Income Tax Act* (Canada), an amount equal to 3 per cent of the amount determined under subsection 2.

1970-71,
c. 63 (Can.)

Idem

(2) For the purposes of subsection 1, the amount determined under this subsection is that proportion of the least of the amounts determined under paragraphs *a*, *b*, *c* and *d* of subsection 1 of section 125 of the *Income Tax Act* (Canada) for the fiscal year, not exceeding \$100,000, that,

(a) the amount of that portion of its taxable income for the fiscal year that is deemed to have been earned in Ontario, measured in accordance with paragraph *a* of subsection 4 of section 124 of the *Income Tax Act* (Canada),

bears to

- (b) the total amount of the portions of its taxable income for the fiscal year that are deemed to have been earned in the provinces of Canada measured in accordance with paragraph *a* of subsection 4 of section 124 of the *Income Tax Act* (Canada).

1970-71,
c. 63 (Can.)

(3) In lieu of the deduction permitted under subsection 1, for the fiscal year that ends after the 6th day of April, 1976 and that includes that day, there may be deducted from the tax otherwise payable under this Part for that fiscal year the amount that would otherwise be deductible under section 106*a* as that section stood on the 6th day of April, 1976 determined on the assumption that that section applied to the whole of that fiscal year.

Transitional
rule—alter-
native
deduction

(4) Where a corporation has made a deduction under subsection 1 for the fiscal year that ends after the 6th day of April, 1976 and that includes that day, in addition to the amount deducted under subsection 1 there may be deducted from the tax otherwise payable under this Part for that fiscal year the lesser of,

Transitional
rule—
additional
deduction

- (a) 3 per cent of the amount determined under subsection 2 for that fiscal year; and

- (b) the amount that would have been deductible under subsection 3 of section 106*a* as that section stood on the 6th day of April, 1976 had that section applied to that fiscal year.

(5) In this section “tax otherwise payable under this Part” means the tax for the fiscal year otherwise payable by the corporation under this Part after making any deduction applicable under sections 103 and 104, but before making any deduction under this section.

Interpre-
tation

12. Subsection 1 of section 109 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 42, section 8, is further amended by striking out that portion immediately preceding clause *a* and inserting in lieu thereof the following:

s. 109 (1),
amended

(1) Where a corporation is a mutual fund corporation, as defined by subsection 8 of section 131 of the *Income Tax Act* (Canada), and the corporation has elected in respect of the full amount of a dividend that has become payable by it at any particular time after 1971 in accordance with subsection 1 of section 131 of the said Act,

Election re
capital gains
dividend

s. 109b,
enacted

- 13.** The said Act is amended by adding thereto the following section:

INVESTMENT CORPORATIONS

Application
of s. 109

1970-71,
c. 63 (Can.)

109b. Where a corporation is, throughout a fiscal year, an investment corporation, as defined by subsection 3 of section 130 of the *Income Tax Act* (Canada), other than a mutual fund corporation, as defined by subsection 8 of section 131 of that Act, subsections 1, 2, 2a and 3 of section 109 of this Act are applicable in respect of the corporation for the fiscal year as if,

- (a) the corporation had been a mutual fund corporation throughout that and all previous fiscal years ending after 1971 throughout which it was an investment corporation; and
- (b) its capital gains redemptions for that and all previous fiscal years ending after 1971, throughout which it would, but for the assumption made by clause a, not have been a mutual fund corporation, were nil.

s. 113 (1),
amended

- 14.** Subsection 1 of section 113 of the said Act is amended by adding at the end thereof "except for the purposes of section 106a".

s. 114 (6),
amended

- 15.** Subsection 6 of section 114 of the said Act is amended by adding at the end thereof "except for the purposes of section 106a".

s. 115 (2),
amended

- 16.—(1)** Subsection 2 of section 115 of the said Act is amended by inserting after "Act" in the first line ", except as provided by subsection 3,".

s. 115,
amended

- (2) The said section 115 is amended by adding thereto the following subsection:

Exception

(3) For the purpose of subsection 2, insurance corporations and insurers that transact business in Ontario shall, in calculating their incomes or taxable incomes,

- (a) be entitled to make the deductions allowed by this Act which they would otherwise be permitted to make were it not for subsection 2; and
- (b) not make the deductions provided in the *Income Tax Act* (Canada), otherwise permitted by subsection 2, that are prescribed to be not allowed for the purpose of subsection 2.

- 17.—(1) Clause *c* of subsection 1 of section 127 of the said Act is amended by striking out “clauses *a* and *b*” in the third line and in the tenth line and inserting in lieu thereof in each instance “clauses *a*, *b* and *d*”. s. 127 (1) (c),
amended
- (2) Subsection 1 of the said section 127, as amended by the Statutes of Ontario, 1974, chapter 75, section 9, is further amended by adding thereto the following clause: s. 127 (1),
amended
- (d) the amount of Canadian exploration and development expenses and the Ontario exploration and development expenses incurred by the corporation in searching for minerals in Canada and that are deductible under section 63 of the Act or section 29, 30 or 34 of *The Corporations Tax Application Rules, 1972*, to the extent that such expenses have not been deducted by the corporation under those sections for the fiscal year or for any prior fiscal year. Deferred
Canadian and
Ontario min-
ing explora-
tion and
development
expenses
- (3) The said section 127, as amended by the Statutes of Ontario, 1973, chapter 42, section 12 and 1974, chapter 75, section 9, is further amended by adding thereto the following subsection: s. 127,
amended
- (1a) For the purposes of clause *d* of subsection 1, “minerals” does not include petroleum, natural gas or related hydrocarbons, bituminous sands, oil sands or oil shale. Interpre-
tation
- 18.—(1) Subsection 1 of section 143 of the said Act is amended by striking out “2” in the first line and inserting in lieu thereof “3” and by adding thereto the following clauses: s. 143 (1),
amended
- (c) one-third of the net premiums paid or payable pursuant to a contract of accident insurance, life insurance or sickness insurance entered into prior to the 7th day of April, 1976; and
- (d) one-third of that part of the net premiums, other than the net premiums with respect to which a deduction is permitted under clause *c*, that represents the savings portion of life insurance contracts.
- (2) The said section 143 is amended by adding thereto the following subsections: s. 143,
amended
- (1a) The deduction permitted under clause *c* of subsection 1 does not apply to premiums paid or payable under contracts of, Application
of clause *c*
of subs. 1

- (a) group life insurance; or
- (b) accident or sickness insurance which are not non-cancellable,

on or after the first anniversary date thereof which occurs after the 6th day of April, 1976.

Interpre-
tation

(1b) For the purposes of subsections 1 and 1a,

- (a) “accident insurance”, “life insurance” and “sickness insurance” have the respective meanings given to those expressions by section 1 of *The Insurance Act*;
- (b) “group life insurance” means insurance, other than family insurance as defined by clause g of section 145 of *The Insurance Act*, whereby the lives of a number of persons are insured severally under a single contract between an insurer and an employer or other person;
- (c) “net premiums” means the premiums determined in the prescribed manner; and
- (d) “savings portion of life insurance contracts” means that portion of life insurance contracts determined in the prescribed manner.

s. 143 (4),
re-enacted

(3) Subsection 4 of the said section 143, as amended by the Statutes of Ontario, 1973, chapter 42, section 18, is repealed and the following substituted therefor:

Exemptions

- (4) The tax imposed by subsection 1 is not payable,
 - (a) in respect of premiums payable under a contract of marine insurance;
 - (b) in respect of premiums payable under contracts of insurance issued on the premium note plan by mutual insurance corporations insuring agricultural and other non-hazardous risks, the sole business of which is carried on in Ontario;
 - (c) in respect of premiums payable to mutual insurance corporations insuring agricultural and other non-hazardous risks, which are parties to the agreement, made pursuant to section 143 of *The Insurance Act*, establishing the Fire Mutuals Guarantee Fund;
 - (d) by fraternal societies as defined in *The Insurance*

Act, with respect to contracts entered into prior to the 1st day of January, 1974;

(e) by mutual benefit societies as defined in *The Insurance Act*; or R.S.O. 1970, c. 224

(f) by pension fund and employees' mutual benefit societies incorporated under or subject to *The Corporations Act*. R.S.O. 1970, c. 89

19.—(1) Subsection 4 of section 148 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 64, is repealed and the following substituted therefor: s. 148 (4), re-enacted

(4) Where the tax payable by a corporation for the fiscal year or for the immediately preceding fiscal year is less than \$2,000, the corporation may, instead of paying the instalments required by clause *a* of subsection 3, pay its tax payable for the fiscal year, as estimated by it under subsection 2 of section 145, in accordance with clause *b* of subsection 3. Special cases

(2) The said section 148 is amended by adding thereto the following subsections: s. 148, amended

(5) Notwithstanding clause *a* of subsection 3, the amount payable by a mutual fund corporation to the Treasurer of Ontario on or before the fifteenth day of any of the third, fifth, seventh, ninth and eleventh months of the fiscal year in respect of which the tax is payable and the first month of the fiscal year following that in respect of which the tax is payable, shall be deemed to be the amount, if any, by which, Mutual fund corporations

(a) the amount so payable otherwise determined under that subsection,

exceeds

(b) one-sixth of the corporation's capital gains refund for the year, as determined under subsections 2 and 2a of section 109.

(6) Where the tax payable by a mutual fund corporation for the fiscal year or for the immediately preceding fiscal year is less than \$2,000 after deducting its capital gains refund as determined under subsections 2 and 2a of section 109 for the fiscal year or for the immediately preceding fiscal year, as the case may be, the corporation may, instead of paying the instalments required by clause *a* of subsection 3, Idem

pay its tax payable for the fiscal year, as estimated by it under subsection 2 of section 145, in accordance with subclause ii of clause *b* of subsection 3 after deducting its capital gains refund for the fiscal year.

s. 149 (2),
amended

20. Subsection 2 of section 149 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 17, section 65, is further amended by striking out "subsection 3 or 4 of" in the first and second lines.

s. 154,
amended

21. Section 154 of the said Act is amended by adding thereto the following subsection:

Idem

(5) A reassessment made by the Minister pursuant to subsection 4 is not invalid by reason only of not having been made within six years from the day of mailing of a notice of an original assessment or of a notification described in subsection 4 of section 150.

1975, c. 17,
s. 67 (15),
re-enacted

22. Subsection 15 of section 67 of *The Corporations Tax Amendment Act, 1975*, being chapter 17, is repealed and the following substituted therefor:

Idem

(15) Subsection 4 of section 6 of *The Corporations Tax Amendment Act, 1975*, shall be deemed to have come into force on the 7th day of May, 1974 and applies to acquisitions of property occurring after the 6th day of May, 1974, except that in its application to acquisitions of property occurring before November 19, 1974, paragraph 5 of subsection 6 of section 17 of *The Corporations Tax Act, 1972* shall be read in the following manner:

5. Where a corporation has received or is entitled to receive a grant, subsidy, or other assistance from a government, municipality or other public authority in respect of or for the acquisition of property, other than an amount,

i. authorized to be paid under an *Appropriation Act* (Canada) and on terms and conditions approved by the Minister in respect of scientific research expenditures incurred for the purpose of advancing and sustaining the technological capability of Canadian manufacturing or other industry, or

R.S.C. 1970
c. I-10

ii. authorized to be paid under the *Industrial Research and Development Incentives Act* (Canada) or the *Area Development Incentives Act* (Canada) and approved by the Minister,

1965 c. 12 (Can.)

the capital cost of the property to the corporation shall be deemed to be the amount by which the aggregate of,

- iii. the capital cost thereof to the corporation, otherwise determined, and
- iv. such part, if any, of the assistance as has been repaid by the corporation pursuant to an obligation to repay all or any part of that assistance,

exceeds

- v. the amount of the assistance.

- 23.**—(1) Section 21 shall be deemed to have come into force on the 7th day of April, 1976. Commence-
ment and
application
- (2) Sections 1, 11, 14, 15 and 16 shall be deemed to have come into force on the 7th day of April, 1976 and apply to corporations in respect of all fiscal years ending after the 6th day of April, 1976. Idem
- (3) Section 22 comes into force on the day this Act receives Royal Assent. Idem
- (4) Subclause i of clause *p* of subsection 1 of section 16 of the said Act, as enacted by section 2 of this Act, and subclause i of clause *hh* of subsection 1 of section 24 of the said Act, as enacted by section 4 of this Act, shall be deemed to have come into force on the 1st day of July, 1975 and apply to corporations in respect of all fiscal years ending after the 30th day of June, 1975. Idem
- (5) Subclause ii of clause *p* of subsection 1 of section 16 of the said Act, as enacted by section 2 of this Act, and subclause ii of clause *hh* of subsection 1 of section 24 of the said Act, as enacted by section 4 of this Act, shall come into force on the day that the *Western Grain Stabilization Act* (Canada) comes into force and apply to corporations in respect of all fiscal years ending on or after that day. Idem
- (6) Section 3 shall be deemed to have come into force on the 19th day of November, 1974 and applies to acquisitions of property occurring after the 18th day of November, 1974. Idem

- Idem (7) Sections 5, 12 and 13 shall be deemed to have come into force on the 1st day of January, 1972 and apply to corporations in respect of all fiscal years ending after 1971.
- Idem (8) Sections 6 and 7 and subsection 1 of section 10 come into force on the day that the *Cultural Property Export and Import Act* (Canada) comes into force and apply to corporations in respect of all fiscal years ending on or after that day.
- Idem (9) Section 8 shall be deemed to have come into force on the 19th day of November, 1974 and is applicable for the purpose of computing the adjusted cost base of property after 1971 in respect of acquisitions of property occurring after the 18th day of November, 1974.
- Idem (10) Section 9 shall be deemed to have come into force on the 10th day of April, 1974 and applies to corporations in respect of all fiscal years ending after the 9th day of April, 1974.
- Idem (11) Subsection 2 of section 10 shall be deemed to have come into force on the 1st day of January, 1972 and applies to gifts of tangible capital property made after 1971.
- Idem (12) Section 17 shall be deemed to have come into force on the 7th day of April, 1976 and applies to corporations in respect of all fiscal years ending after the 6th day of April, 1976, except that with respect to the fiscal year ending after the 6th day of April, 1976 and that includes that day, the amount to be deducted under clause *d* of subsection 1 of section 127 of the said Act is that portion of the amount determined under the said clause *d* that the number of days of that fiscal year that follow the 6th day of April, 1976 bears to the total number of days of that fiscal year.
- Idem (13) Section 18, except clause *c* of subsection 4 of section 143 of the said Act, as enacted by subsection 3 of section 18 of this Act, shall be deemed to have come into force on the 7th day of April, 1976 and applies to corporations in respect of all fiscal years ending after the 6th day of April, 1976 except that with respect to the fiscal year ending after the 6th day of April, 1976 and that includes that day, the following rules apply:
- (a) determine the amount of tax payable under section

143 of the said Act as that section stood on the 6th day of April, 1976 on the assumption that that section was applicable to that fiscal year;

- (b) determine the proportion of the amount determined under clause *a* that the number of days of that fiscal year prior to the 7th day of April, 1976 bears to the total number of days of that fiscal year;
- (c) determine the amount of tax payable under section 143 of the said Act, as amended by section 18 of this Act, on the assumption that that section was applicable for that fiscal year;
- (d) determine the proportion of the amount determined under clause *c* that the number of days of that fiscal year that follow the 6th day of April, 1976 bears to the total number of days of that fiscal year;
- (e) determine the aggregate of the amounts determined under clauses *b* and *d* in respect of the corporation,

and the aggregate determined under clause *e* is the amount payable by the corporation under section 143 of the said Act, as amended by this Act, for its fiscal year that ends after the 6th day of April, 1976 and that includes that day.

- (14) Clause *c* of subsection 4 of section 143 of the said ^{Idem} Act, as enacted by subsection 3 of section 18 of this Act, shall be deemed to have come into force on the 1st day of January, 1976 and applies to premiums received after 1975.
- (15) Sections 19 and 20 shall be deemed to have come into ^{Idem} force on the 7th day of April, 1976 and applies to all payments required to be made after the 6th day of April, 1976 under subsection 3 or 4 of section 148 of the said Act.

24. This Act may be cited as *The Corporations Tax Amendment Act, 1976.* ^{Short title}

An Act to amend
The Corporations Tax Act, 1972

1st Reading

April 6th, 1976

2nd Reading

April 27th, 1976

3rd Reading

May 11th, 1976

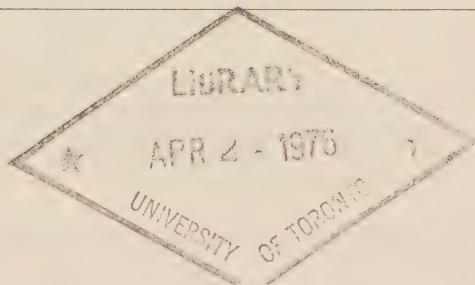
THE HON. A. K. MEEN
Minister of Revenue

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Retail Sales Tax Act

THE HON. A. K. MEEN
Minister of Revenue



EXPLANATORY NOTES

The major amendments in this Bill are designed to tax new C.S.A.-approved mobile homes at only half their value, exempt resales of C.S.A.-approved mobile homes, raise the exemption for prepared meals from \$4.00 to \$5.00, and exempt thermal insulation materials for existing residential properties. These changes are to implement the Treasurer's current budget proposals with respect to retail sales tax. In addition, the requirement to provide a special purchase exemption certificate to obtain the exemption for production machinery introduced in 1975 will be removed to simplify the paper work required by businesses and individuals, and the removal will not reduce the effectiveness of the administration of the exemption. The tax treatment of production machinery and equipment, which will become taxable in 1977 when the current exemption ceases, is clarified and simplified, and a number of other amendments to the Act are proposed to make its operation fairer to taxpayers and to vendors and to streamline administrative procedures.

SECTION 1.—Subsection 1. The amendment adds to the definition of "fair value" in the Act specific provisions with respect to mobile homes so that tax will be payable on only 50 per cent of the sale price. The reduction will apply only to mobile homes that are C.S.A.-approved, and only with respect to the first retail sale of such a home. Subsequent sales of such homes will be exempt under later provisions of the Bill.

Subsection 2. "Mobile home" is defined to correspond to the definition contained in the Z240 series of standards prescribed by the Canadian Standards Association. Units that do not meet these requirements will not qualify for the special treatment proposed in the Bill for mobile homes that meet the requirements.

An Act to amend The Retail Sales Tax Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Paragraph 4 of section 1 of *The Retail Sales Tax Act*, ^{s. 1, par. 4, amended} being chapter 415 of the Revised Statutes of Ontario, 1970, is amended by adding at the end thereof “except that, in the case of a mobile home sold for the first time at a retail sale after the 6th day of April, 1976, ‘fair value’ means one-half of such retail sale price if such price is determined by including therein all charges for delivery of the mobile home in accordance with the terms of such retail sale, by excluding therefrom the retail sale price of any furniture or appliances that is or are not permanently attached to, and part of, the interior structure of the mobile home, and by excluding therefrom any charges for the installation or connection of the mobile home on the site to which it is delivered”.
- (2) The said section 1, as amended by the Statutes of ^{s. 1, amended} Ontario, 1973, chapter 23, section 1 and 1975, chapter 9, section 1, is further amended by adding thereto the following paragraph:
 - 5a. “mobile home” means a vehicular portable structure that,
 - (a) is defined to be a mobile home, a multiple section mobile home or a swing out and expandable room section mobile home for the purposes of the Z240 series of standards prescribed by the Canadian Standards Association; and
 - (b) complies with the requirements for a mobile home, multiple section mobile home or swing out and expandable room section mobile

home contained in that series of standards, and bears the seal of the Canadian Standards Association attesting to such compliance.

s. 1,
amended

- (3) The said section 1 is further amended by adding thereto the following paragraph:

8a. "production property" means machinery, equipment or structures operated or used to manufacture, produce or modify tangible personal property, but does not include,

(a) land;

(b) buildings intended to protect, house or shelter such machinery, equipment or structures, and property in, or connected to, such buildings that are primarily used to provide lighting, heating, air-conditioning or other services or functions for people within the buildings or for the protection or maintenance of such machinery, equipment or structures in the buildings;

(c) smoke-stacks or chimneys; or

(d) any machinery, equipment or structure, or class thereof, prescribed by the Minister not to be production property.

s. 1, par. 9,
re-enacted

- (4) Paragraph 9 of the said section 1, as amended by the Statutes of Ontario, 1973, chapter 23, section 1, is repealed and the following substituted therefor:

9. "purchaser" means a consumer or person who acquires tangible personal property anywhere, or who acquires or receives a taxable service at a sale in Ontario, for his own consumption or use, or for the consumption or use in Ontario of other persons at his expense, or on behalf of or as agent for a principal who desires to acquire such property or service for consumption or use in Ontario by such principal or other persons at his expense, and includes a person who, at his expense, purchases admission to a place of amusement for himself or for another person or who at his expense acquires production property at a sale described in clause *fa* of paragraph 13.

s. 1,
par. 13,
amended

- (5) Paragraph 13 of the said section 1, as amended by the Statutes of Ontario, 1975, chapter 9, section 1, is further amended by adding thereto the following clause:

Subsection 3. The expression "production property" is defined for the purposes of the Act. By subsequent amendments, production property that becomes real property will be taxable to the person to whom the production property is furnished and the contractor who provides the property will be exempt from tax for the consumption of the property that takes place when he incorporates it into real property. In addition, production machinery and equipment that have become real property will, for the purposes of the Act, remain taxable when resold. The provisions with respect to production property will take effect on January 1, 1977 when the current exemption ceases.

Subsection 4. Paragraph 9 of section 1 of the Act defines "purchaser" and the re-enactment of this definition extends the definition to include the purchaser of production property at a sale that incorporates the production property into real property or renders it a fixture.

Subsection 5. Paragraph 11 defines "sale" and clause 1A, which is added by the proposed amendment, defines a sale to be a transaction that changes production machinery and equipment into real property. In many cases, the contractor who does the work is now technically the consumer of such machinery and equipment and is liable for the tax rather than the owner of the establishment into which the production machinery and equipment is built. Whether the contractor is or is not the consumer depends in many cases on whether the result of his work is that the machinery is a fixture. The legal determination of when a chattel becomes a fixture is difficult for laymen, lawyers and the judiciary, and the amendment attempts to remove that uncertainty from this class of business transactions and to treat them all uniformly.

Subsection 6. The re-enactment of the definition of "tangible personal property" restructures the existing definition and adds clause *d* to deal with production property in Ontario that has ceased to be personal property and which, for the purposes of the Act, will remain taxable when sold. Previously, the resale of production machinery and equipment was exempt if such machinery or equipment had become a fixture on the property being sold.

SECTION 2.—Subsection 1. The re-enactment raises the price at which prepared meals become taxable from \$4.00 to \$5.00.

Subsection 2. Subsections 8*c* and 8*d* are added to section 2 of the Act. They are introduced to clarify and resolve problems arising from the two year limitation on refunds introduced into the Act in 1975. Subsection 8*c* specifies the situations in which vendors, who are agents of the Crown to collect retail sales tax, may make refunds of tax that could otherwise be made only by the Minister. The situations specified are those that normally occur in many sales transactions, and clause *d* of the subsection enables the Minister to permit refunds by vendors in other situations where experience indicates that to be desirable.

The new subsection 8*d* provides that where the wrong party to a contract pays tax which, if paid by the other party to the contract, would have found its way into the contract price, the refund for the erroneous payment will be limited to the amount that exceeds the tax that should properly have been paid. The tax properly payable on the contract will not be refunded. These provisions with respect to refunds will be made retroactive to April 8, 1975 when the refund provisions of the Act to which they relate became law.

(fa) the incorporation of production property into real property, the affixation of production property in, on, or to real property so that the production property is thereafter real property, or the fabrication or construction as real property of any production property, when such incorporation, affixation, or fabrication or construction is for a consideration comprising the cost or fair value of such production property.

- (6) Paragraph 15 of the said section 1, as re-enacted by the ^{s. 1, par. 15, re-enacted} Statutes of Ontario, 1975, chapter 9, section 1, is repealed and the following substituted therefor:

15. "tangible personal property" means,

- (a) personal property that can be seen, weighed, measured, felt or touched, or that is in any way perceptible to the senses,
- (b) natural gas or manufactured gas,
- (c) any chattel that is a fixture and for the use, possession or enjoyment of which a consideration is paid that is not included in the fee, charge, rent or price paid for the possession or occupation of the real property to which the chattel is affixed or for the purchase of such real property, or
- (d) production property in Ontario that is not personal property.

- 2.—(1) Paragraph 2 of subsection 2 of section 2 of the said Act, ^{s. 2 (2), par. 2, re-enacted} as amended by the Statutes of Ontario, 1973, chapter 23, section 2, is repealed and the following substituted therefor:

2. prepared meals sold at a price of over \$5.00.

- (2) Section 2 of the said Act, as amended by the Statutes ^{s. 2, amended} of Ontario, 1973, chapter 23, section 2, 1974, chapter 7, section 1 and 1975, chapter 9, section 2, is further amended by adding thereto the following subsections:

(8c) Notwithstanding subsection 8, a vendor may, in the ^{Refund by vendor} circumstances described in clauses *a* to *d*, refund to a purchaser from whom he has collected tax, the whole or a part of such tax, as the case requires, if the refund is made

within two years following the sale with respect to which the tax being refunded was collected, and if,

- (a) the tax payable and collected, or the purchase price charged, has been overstated by reason of a clerical or arithmetical error in computation;
- (b) the purchaser acquired from the vendor the goods for the tax on which a refund is sought for the purpose of reselling such goods, and after the sale and before the refund is made provides the vendor with a proper purchase exemption certificate with respect to the goods;
- (c) the purchase price agreed to at the time of the sale is subsequently reduced,
 - (i) by reason of the purchaser's return of all or part of the goods purchased and the vendor's agreeing to refund part or all of the purchase price therefor,
 - (ii) by reason of damage to the goods in the course of delivery, the discovery of a defect in the quality of the goods sold, or the failure of the goods to answer fully the purpose for which they were purchased, provided that, in any such case, the goods are retained in full by the purchaser, or
 - (iii) by reason of any discount for prompt payment agreed to at the time of sale;

or

- (d) the refund made is with respect to a class of transactions prescribed by the Minister for the purpose of this subsection or has been authorized by the Minister in writing prior to the making of the refund,

and any refund made under this subsection may be deducted by the vendor making it from subsequent remittances of tax under this Act.

Refund not
to include
tax

(8d) Where the erroneous payment giving rise to a claim for a refund under subsection 8 or 8a is the result of a sale under a contract in which a party other than the applicant for the refund is the purchaser who should have paid the tax or any part thereof a refund of which is sought, and where such tax, had it been properly paid, can reasonably

Subsection 3. The subsection being amended deals with the situation where a purchaser brings tangible personal property into Ontario and becomes liable to pay tax. The words added clarify that the tax to be paid is that exigible at the time the property is brought into Ontario and not the earlier date when the property was purchased outside Ontario.

SECTION 3.—Subsection 1. The amendment raises the exemption for prepared meals from \$4.00 to \$5.00.

Subsection 2. Where more than one prepared meal is charged on the same bill, all of such prepared meals are exempt if the average price of each meal is \$5.00 or less. The amendment raises the average price of exempt prepared meals from \$4.00 to \$5.00.

Subsection 3. The re-enactment rewords the exemptions contained in the present paragraphs 23 and 24 of subsection 1 of section 5, and adds two new paragraphs, 24*a* and 24*b*. The rewording of paragraph 23 is intended to make it more flexible in providing exemptions for aircraft used in the public transportation of goods and persons. The rewording of paragraph 24 makes it clear that the exemption for street sweepers, etc., is dependent on the use of the vehicles by a municipality, university, etc. The present paragraph 24 confers the exemption only if the purchaser of the vehicle is a municipality, etc.

The new paragraph 24*a* exempts used C.S.A.-approved mobile homes from tax. This exemption will apply to such homes whether they were purchased before or after April 7, 1976. The tax reduction earlier provided for mobile homes applies only to those that are sold for the first time at a retail sale after April 6, 1976.

The new paragraph 24*b* exempts thermal insulation materials purchased to insulate residential properties and cottages other than those that are still in the process of construction. Property owners must furnish an exemption certificate to the seller of such materials to obtain the exemption, and this certificate will certify that the insulation is to be used for the exempt purpose. For those whose business is the insulation of buildings and who may use insulation for exempt and taxable purposes, subsequent amendments provide that they may obtain refunds for the tax on insulation materials used for exempt purposes.

be considered to have been likely to form a part of the contract price that would have been charged to the person claiming the refund, the Minister may, notwithstanding subsection 8 or 8a, determine by such method or formula as he considers appropriate the amount by which the payment sought to be refunded exceeds the tax that would have been properly payable in the performance of the contract, and shall refund only the amount of such excess so determined.

- (3) Subsection 9 of the said section 2 is amended by adding <sup>s. 2 (9),
amended</sup> at the end thereof "at the time such tangible personal property is brought into Ontario or delivery thereof is received in Ontario".

- 3.—(1) Paragraph 2 of subsection 1 of section 5 of the said Act, <sup>s. 5 (1),
par. 2,
amended</sup> as re-enacted by the Statutes of Ontario, 1973, chapter 23, section 4, is amended by striking out "\$4.00" in the second line and in the fourth line and inserting in lieu thereof in each instance "\$5.00".

- (2) Paragraph 2a of subsection 1 of the said section 5, as <sup>s. 5 (1),
par. 2a,
amended</sup> enacted by the Statutes of Ontario 1973, chapter 23, section 4, is amended by striking out "\$4.00" in the sixth line and inserting in lieu thereof "\$5.00".

- (3) Paragraphs 23 and 24 of subsection 1 of the said section 5 <sup>s. 5 (1),
pars. 23, 24,
re-enacted</sup> are repealed and the following substituted therefor:

23. aircraft, and parts, equipment or repairs for such aircraft, that meet such requirements as are prescribed by the Minister and that are used by a person approved as a carrier of goods or passengers under the *Aeronautics Act* (Canada), or regulations made thereunder, to provide such class or classes of air services as are prescribed by the Minister;
24. street flushers, street sweepers and fire-fighting vehicles, as defined by the Minister, and purchased for the exclusive use of a municipality, university or public hospital at a price of more than \$1,000 per vehicle;
- 24a. a mobile home within the meaning of this Act that has been occupied as a residential dwelling and that has previously been sold at a retail sale in Ontario made in good faith and for valuable consideration;
- 24b. thermal insulation materials, as defined by the Minister, that are purchased exclusively to insulate a building the construction of which has been com-

R.S.C. 1970,
c. A-3

pleted and that is occupied permanently or seasonally for residential purposes if, with respect to such purchase, the person selling such materials is provided with either,

- (a) the completed exemption certificate for thermal insulation materials in the form prescribed by the Minister, and signed by the purchaser; or
- (b) where the person acquiring such materials holds a valid permit under section 3, a single purchase exemption certificate or a blanket purchase exemption certificate issued in accordance with the regulations,

but the exemption conferred by this paragraph does not apply to the purchase of such materials used to insulate any commercial or industrial building, any hotel, motel or lodge or similar establishment, or any new residential premises in the process of construction.

s. 5 (1),
par. 46,
re-enacted

- (4) Paragraph 46 of subsection 1 of the said section 5 is repealed and the following substituted therefor:

46. newspapers, except publications or classes of publications prescribed by the Minister to be excluded from the application of this paragraph.

s. 5 (1),
par. 49 (*d*),
repealed

- (5) Clause *d* of paragraph 49 of subsection 1 of the said section 5, as enacted by the Statutes of Ontario, 1975, chapter 9, section 4, is repealed.

s. 5 (1),
par. 51,
re-enacted

- (6) Paragraph 51 of subsection 1 of the said section 5 is repealed and the following substituted therefor:

51. uncanceled postage stamps and uncanceled revenue stamps valid for the transportation of mail or for revenue purposes in the jurisdiction issuing such stamps, if the consideration for the sale thereof does not exceed the equivalent face value thereof in Canadian funds.

s. 5 (1),
par. 64,
amended

- (7) Paragraph 64 of subsection 1 of the said section 5 is amended by striking out “(Canada),” in the second line and inserting in lieu thereof “(Canada) or by the Minister,”.

s. 5 (1),
par. 65,
amended

- (8) Paragraph 65 of subsection 1 of the said section 5 is amended by striking out “(Canada),” in the second line and inserting in lieu thereof “(Canada) or by the Minister,”.

Subsection 4. The re-enactment will permit the Minister to prescribe publications or classes of publications that are excluded from the exemption conferred for newspapers. Paragraph 46 at present reads as follows:

46. newspapers, however purchased.

Subsection 5. The repealed clause *d* required the filing of a special purchase exemption certificate to obtain the exemption for production and construction machinery and equipment introduced in 1975. Experience indicates that the certificate can be dispensed with without reducing the effectiveness of the administration of the exemption. The elimination of the special certificate should reduce the clerical work of vendors and purchasers.

Subsection 6. The re-enactment clarifies the exemption for postage and revenue stamps, and extends the exemption to foreign stamps that are not sold above their face value. Paragraph 51 at present reads as follows:

51. uncancelled Canada postage stamps and uncancelled federal and provincial revenue stamps valid for transportation of mail or for revenue purposes where the consideration for the sale thereof does not exceed the face value thereof.

Subsections 7, 8. Paragraphs 64 and 65 provide exemptions for tangible personal property delivered to an Indian reservation and for taxable services used on such a reservation. The amendments will permit the Minister to extend the definition of "reserve" beyond that specified in the *Indian Act* (Canada). This will permit the inclusion of Indian settlements on lands that are not technically "reserves" within the federal Act.

Subsection 9. The amendment adds paragraph 67 to section 5 (1) of the Act. The new paragraph exempts from tax the consumption of tangible personal property consumed in the making of a sale of production property the result of which is the incorporation of personal property into real property. Earlier amendments make the person for whom the production machinery or equipment is furnished liable for the tax, and the purpose of this exemption is to exempt the contractor who installs or creates the production machinery and equipment as real property. The contractor is the consumer of such property, and the exemption will avoid double taxation on the same transaction.

SECTION 4. The provisions of section 10 of the Act at present read as follows:

10. All taxes collected by a vendor under this Act shall be remitted to the Treasurer of Ontario at the time or times and in such manner as are prescribed by the regulations.

The new provision added by this amendment provides that the vendor is not required to remit tax which he can refund pursuant to subsection 8c of section 2 (added by section 2 (2) of the Bill), and provides that any amount that is collected as tax by a vendor from a purchaser must be remitted to the Treasurer. The failure to make the required remittances is specifically made an offence. The provision is intended to ensure that, where an agent of the Crown collects money on account of tax, that money will be forwarded to the Crown. If the money should not have been paid as tax and it does not fall into the class of transactions for which a vendor can make refunds the Crown is required to refund the wrongly-paid tax. Such amounts must, therefore, be remitted to the Crown in order to be refunded when claimed.

SECTION 5. The words struck out of section 15 (3) deal with assessments against vendors for tax that should have been collected. Subsequent amendments will deal with the failure to collect tax by treating it as a penalty and by clarifying the cases in which the penalty may be applied.

SECTION 6. The new section 15a deals with a number of situations that are not now adequately dealt with in the Act. Subsection 1 of section 15a extends the assessment procedure to the recovery of refunds or rebates to which the recipient is not entitled. The normal assessment procedure would be inapplicable since the tax in question was paid. Subsequent amendments will provide a right of appeal of the Minister's claim that the recipient is not entitled to the refund or rebate to be recovered by the assessment.

- (9) Subsection 1 of the said section 5, as amended by the Statutes of Ontario, 1972, chapter 21, section 1, 1973, chapter 23, section 4, 1974, chapter 7, section 2 and 1975, chapter 9, section 4, is further amended by adding thereto the following paragraph:

67. the consumption of tangible personal property occurring only as part of a transaction that is a sale described in clause *fa* of paragraph 13 of section 1, and when the consumer is a person other than the purchaser of production property at such sale and such tangible personal property becomes, or becomes part of, production property, but not otherwise.

4. Section 10 of the said Act is repealed and the following substituted therefor: s. 10,
re-enacted

10. All taxes collected by a vendor under this Act, and all amounts collected as or on account of tax by a vendor under this Act, shall, subject to subsection 8c of section 2, be remitted to the Treasurer at the time or times and in such manner as are prescribed by the regulations, and every vendor who fails so to remit the tax or amounts so collected by him is guilty of an offence and, in addition to any penalty otherwise provided by this Act, is liable on summary conviction to a fine of not less than \$25 and not more than \$1,000 plus, in an appropriate case, an amount of not more than double the amount of tax collected and amounts collected as or on account of tax under this Act that were not remitted to the Treasurer as required by this Act or the regulations. Accounting
by vendors

5. Subsection 3 of section 15 of the said Act, as re-enacted by the Statutes of Ontario, 1975, chapter 9, section 6, is amended by striking out "any tax collectable by a vendor or" in the first and second lines, by striking out "collectable or" in the third and fourth lines and by striking out "vendor or" in the fifth line. s. 15 (3),
amended

6. The said Act is amended by adding thereto the following section: s. 15a,
enacted

15a.—(1) The Minister may assess pursuant to this section any person who has received a refund or rebate under this Act or the regulations and who is not entitled to such refund or rebate, and such assessment shall be for the amount of the refund or rebate to which the person is not entitled and shall be accompanied by a brief statement in writing of the grounds upon which the person assessed is claimed not to be entitled to the amount claimed in the assessment. Erroneous
refunds or
rebates

Disallowance
of rebate
or refund

(2) Where a person has, in accordance with this Act and the regulations, applied for a refund or rebate under this Act or the regulations, and his claim is in whole or in part refused, the Minister shall cause to be served on such person a statement of disallowance in such form as the Minister shall prescribe, and the statement shall specify the amount of the disallowance and the reasons therefor.

Penalty for
non-
collection
of tax

(3) Every vendor who has failed to collect tax that he is responsible to collect under this Act or the regulations and who has not complied with section 17 with respect to his failure to collect such tax shall, when assessed therefor, pay a penalty equal to the amount of tax that he failed to collect, but where the tax that should have been collected from a particular purchaser is \$50 or more and the vendor supplies to the Minister particulars of the transaction giving rise to such amount of tax and the name and address in Ontario of the purchaser liable for the tax, the Minister may, unless he is satisfied that the vendor wilfully neglected to collect such tax from such purchaser, assess such purchaser for such tax, in which case such tax shall not be included in an assessment made pursuant to this subsection.

Idem

(4) No penalty imposed pursuant to subsection 3 shall be imposed with respect to tax that should have been collected more than three years immediately preceding the day of the assessment under subsection 3, except that, where the Minister establishes that any vendor has made any misrepresentation that is attributable to neglect, carelessness or wilful default, or has committed any fraud, in making a return or in supplying any information under this Act or the regulations or in omitting to disclose any information, then the Minister may, where he considers it expedient, impose the penalty provided for in subsection 3 for tax that should have been collected more than three years prior to the date of the assessment under subsection 3.

Penalty
for
understating
fair value

(5) Every purchaser who, at a sale in Ontario, acquires or purchases from a person who is not a vendor within the meaning of this Act tangible personal property for the consumption of which the purchaser is liable to pay tax under this Act and who understates the fair value of such tangible personal property in any written statement or document signed by him or under his authority shall, when assessed therefor, pay a penalty of,

(a) not less than an amount equal to the greater of,

(i) \$25, or

Subsection 2 of section 15*a* provides that, where the Minister refuses to make a refund or rebate claimed, he will furnish a statement of disallowance and reasons for the refusal. Subsequent amendments will ensure that the claimant can appeal the refusal in the same way as he could appeal an assessment of tax.

Subsection 3 of section 15*a* authorizes the imposition by assessment of a penalty against vendors who fail to collect the tax that, as agents of the Crown, they are required to collect under the Act. The penalty replaces the authority in section 15 (3) of the Act to issue assessments for such uncollected tax and, in addition, provides that where the tax that should have been collected on any one transaction is \$50 or more, the Minister can assess the purchaser who should have paid the tax rather than the vendor who failed to collect it, unless the vendor's failure to collect was a wilful refusal to collect the tax payable. Tax for which the purchaser is assessed cannot be included in the penalty that may be imposed against the vendor for failing to collect tax.

Subsection 4 of section 15*a* provides that, except in cases of fraud or misrepresentation, the penalty under subsection 3 may not go further back than three years from the date it is assessed. This corresponds with the three-year limitation on assessments introduced into the Act in 1975. Subsequent amendments will ensure that a vendor on whom a penalty is imposed under subsection 3 may appeal, as in the case of any other assessment, the imposition of the penalty.

Subsection 5 of section 15*a* authorizes the imposition of a penalty for the understatement of the fair value of property purchased from a person other than a vendor within the meaning of the Act. The amount of the penalty is to be not less than the greater of \$25 or the amount of the tax unpaid by reason of the understatement, and cannot be more than \$500 in any case.

Subsection 6 of section 15a provides for the service of an assessment or statement under this subsection.

Subsection 7 of section 15a provides that, if an assessment under this section is not varied or reversed on appeal, it becomes final and the amount of the assessment may be recovered in the same manner as tax payable under the Act may be recovered.

Subsection 8 of section 15a provides that, as is the case for assessments of tax under the Act, amounts assessed under this section are to be paid within thirty days of the service of the assessment whether or not the assessment is under appeal.

SECTION 7. The amendment discharges all liens still outstanding on personal property on April 8, 1976. *The Retail Sales Tax Amendment Act, 1975* repealed as of April 8, 1975 the provisions in subsection 2 of section 18 of the Act that created a lien on property. After that date no new liens arose. For those liens that had arisen on real property prior to that date, specific provisions were made in 1975 in section 18a of the Act. Unlike real property, there is no system of registration for personal property which would enable the Minister to give notice of a claim for a lien on such property that had arisen prior to April 8, 1975.

The majority of existing liens on personal property have been discharged over the past year, and the addition of subsection 2 to section 18a will remove all undischarged liens on any property that was purchased in good faith, for value, and without notice of the existence of a lien. On April 8, 1976 there should remain no situations in which the purchaser of property will have to enquire from the Retail Sales Tax Branch as to the existence of a lien.

SECTION 8. Section 19 deals with the service of a notice of objection to an assessment made under the Act. Subsections 1 and 3 of that section have been re-enacted to include references to the statement and assessments provided for in the new section 15a, and otherwise the existing provisions have not been altered.

- (ii) the unpaid tax applicable to the amount by which he understated the fair value of such tangible personal property;

and

- (b) not more than \$500,

and such penalty shall be in addition to the tax properly payable by him on his consumption of such tangible personal property.

(6) A statement under subsection 2 or a notice of an assessment made under this section may be served by sending such statement or notice by prepaid mail to the person whose claim is refused or against whom an assessment is made under this section, as the case may be, at his last known address in Ontario, or by serving such notice on him personally. Notice of assessment

(7) Subject to being vacated on an objection or appeal, a statement or assessment under this section shall be deemed to be valid and binding, and the amount assessed in any such assessment shall, for the purposes of the collection or recovery thereof, be deemed to be tax owing under this Act and to be conclusively established as a debt owing to Her Majesty in right of Ontario. Assessment conclusive

(8) Every person assessed under this section shall, within thirty days of the service of the notice of assessment, pay the amount assessed against him whether or not an objection to or appeal from the assessment is outstanding. Payment of assessment

7. Section 18a of the said Act, as enacted by the Statutes of Ontario, 1975, chapter 9, section 8, is amended by adding thereto the following subsection: s. 18a, amended

(2) Where, on or after the 8th day of April, 1975, a person acquires in good faith, for value and without notice the title to any personal property on or with respect to which, prior to the 8th day of April, 1975 a first lien and charge arose or came into existence by virtue of subsection 2 of section 18 as it existed immediately prior to that date, such personal property is, upon the 8th day of April, 1976 absolutely discharged from such first lien and charge then remaining in force. Discharge of lien

- 8.—(1) Subsection 1 of section 19 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 21, section 3, is repealed and the following substituted therefor: s. 19 (1), re-enacted

Notice
of
objection

(1) Where a person objects to an assessment made against him under section 15 or 15a or to a statement under section 15a that is served on him, he may, within sixty days from the day of mailing of the statement or notice of assessment serve on the Minister a notice of objection in duplicate in the prescribed form setting out the reasons for the objection and all relevant facts.

s. 19 (3),
re-enacted

(2) Subsection 3 of the said section 19 is repealed and the following substituted therefor:

Reconsid-
eration

(3) Upon receipt of the notice of objection, the Minister shall with all due dispatch reconsider the assessment or statement objected to and vacate, confirm or vary the assessment or statement, or reassess or serve a fresh statement, and he shall thereupon notify the person making the objection of his action by registered letter.

s. 20 (1),
re-enacted

9. Subsection 1 of section 20 of the said Act is repealed and the following substituted therefor:

Appeal

(1) When the Minister has given the notification required by subsection 3 of section 19, the person who has served a notice of objection under that section may appeal to the Supreme Court to have the assessment or statement so objected to vacated or varied, but no appeal under this section shall be instituted after the expiration of ninety days from the day notice has been mailed to such person under subsection 3 of section 19, and such appeal shall not be instituted in the Divisional Court.

s. 22 (1),
amended

10. Subsection 1 of section 22 of the said Act, as amended by the Statutes of Ontario, 1975, chapter 9, section 9, is further amended by striking out "and, unless the Court otherwise orders, ready for hearing" in the fifth and sixth lines.

s. 38,
amended

11. Section 38 of the said Act is amended by adding thereto the following subsection:

Default
in paying
fine

(8) Where a fine provided for in this Act is imposed on any person as the result of his conviction for the commission of an offence against this Act, a sentence of imprisonment for not more than one year in default of payment of the fine may also be imposed on such person.

s. 42 (3),
amended

12. Subsection 3 of section 42 of the said Act, as enacted by the Statutes of Ontario, 1975, chapter 9, section 11, is amended by adding thereto the following clauses:

SECTION 9. The re-enactment is consequential on the addition of section 15*a* to the Act and provides for appeals of the statement or assessments made under that section. The amendments in this and the immediately preceding section of the Bill ensure that persons whose claim for a refund or rebate is refused or who are assessed for penalties under the Act in accordance with section 15*a* will have the same rights of appeal as have taxpayers who are assessed for tax under the Act.

SECTION 10. The provision removes from the Act words that indicated that, upon the filing of the Minister's reply to an appeal under the Act, the action was ready for trial. Procedurally, this was seldom the case, and the effect of the amendment will be that the appeal action will, as has generally been the practice, follow the normal procedure to trial applicable in the county where the matter is set down to be heard.

SECTION 11. The new subsection 8 empowers judges to impose a term of imprisonment for default in paying a fine imposed following a summary conviction for an offence committed under the Act. The term of imprisonment is, of course, in the discretion of the judge.

SECTION 12. The clauses added to subsection 3 of section 42 of the Act enable the Minister to make regulations with respect to the matters specified. Clause *d* enables the Minister to rebate tax on the purchase of a vehicle for the transportation of a handicapped person where the vehicle has to be specially adapted.

Clause *e* enables the Minister to prescribe how tax should be paid where property is used both inside and outside Ontario or where the property is used for both taxable and exempt purposes. Generally speaking, the Act now makes such transactions either wholly taxable or wholly exempt, and the amendment will enable the Minister to base the tax on the actual use of the property.

Clause *f* provides for refunds of tax on thermal insulation materials that have not been purchased exempt, but that have been used in circumstances entitling such materials to the exemption conferred by the new paragraph 24*b* of subsection 1 of section 5, added to the Act by section 3 (3) of the Bill.

- (d) providing for the rebate of all or part of the tax paid on the purchase of a motor vehicle that is or will be adapted for the transportation of persons who have a permanent physical handicap that renders it impractical for them to use the usual forms of public transportation, if available, provided that such purchasers do not operate or permit the use of such vehicles for profit or as part of any undertaking carried on for gain, and the Minister may determine the conditions on which such rebate may be made and the extent of the adaptation necessary to entitle any person to such rebate;
- (e) determining the basis and method for payment, collection, or accounting for tax on the consumption or use of tangible personal property or a taxable service where such use or consumption frequently or substantially occurs outside Ontario or is alternately or concurrently taxable and exempt;
- (f) providing for the refund of tax paid on the purchase of thermal insulation materials, as defined for the purposes of paragraph 24*b* of subsection 1 of section 5, used after the 6th day of April, 1976 to insulate a building the construction of which has been completed, that is occupied permanently or seasonally for residential purposes, and that is not a building to which the exemption conferred by paragraph 24*b* of subsection 1 of section 5 does not apply.

13.—(1) This Act, except subsections 3, 4, 5 and 6 of section 1, subsection 2 of section 2 and subsection 9 of section 3, shall be deemed to have come into force on the 7th day of April, 1976. Commence-
ment

(2) Subsection 2 of section 2 shall be deemed to have come into force on the 8th day of April, 1975. Idem

(3) Subsections 3, 4, 5 and 6 of section 1 and subsection 9 of section 3 come into force on the 1st day of January, 1977. Idem

14. This Act may be cited as *The Retail Sales Tax Amendment Act, 1976*. Short title

Bill 10

An Act to amend
The Retail Sales Tax Act

1st Reading

April 6th, 1976

2nd Reading

3rd Reading

THE HON. A. K. MEEN
Minister of Revenue

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Retail Sales Tax Act

THE HON. A. K. MEEN
Minister of Revenue

(Reprinted as amended by the Committee of the Whole House)

EXPLANATORY NOTES

The major amendments in this Bill are designed to tax new C.S.A.-approved mobile homes at only half their value, exempt resales of C.S.A.-approved mobile homes, raise the exemption for prepared meals from \$4.00 to \$5.00, and exempt thermal insulation materials for existing residential properties. These changes are to implement the Treasurer's current budget proposals with respect to retail sales tax. In addition, the requirement to provide a special purchase exemption certificate to obtain the exemption for production machinery introduced in 1975 will be removed to simplify the paper work required by businesses and individuals, and the removal will not reduce the effectiveness of the administration of the exemption. The tax treatment of production machinery and equipment, which will become taxable in 1977 when the current exemption ceases, is clarified and simplified, and a number of other amendments to the Act are proposed to make its operation fairer to taxpayers and to vendors and to streamline administrative procedures.

SECTION 1.—Subsection 1. The amendment adds to the definition of "fair value" in the Act specific provisions with respect to mobile homes so that tax will be payable on only 50 per cent of the sale price. The reduction will apply only to mobile homes that are C.S.A.-approved, and only with respect to the first retail sale of such a home. Subsequent sales of such homes will be exempt under later provisions of the Bill.

Subsection 2. "Mobile home" is defined to correspond to the definition contained in the Z240 series of standards prescribed by the Canadian Standards Association. Units that do not meet these requirements will not qualify for the special treatment proposed in the Bill for mobile homes that meet the requirements.

An Act to amend The Retail Sales Tax Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:



1.—(1) Paragraph 4 of section 1 of *The Retail Sales Tax Act*, being chapter 415 of the Revised Statutes of Ontario, 1970, is amended by adding at the end thereof “except that, in the case of either a mobile home or a modular home sold for the first time at a retail sale after the 6th day of April, 1976, ‘fair value’ means the taxable value of such mobile home or modular home, as the case may be”.

s. 1, par. 4,
amended

(2) The said section 1, as amended by the Statutes of Ontario, 1973, chapter 23, section 1 and 1975, chapter 9, section 1, is further amended by adding thereto the following paragraphs:


s. 1,
amended

5a. “mobile home” means a vehicular portable structure that,

(a) is defined to be a mobile home, a multiple section mobile home or a swing out and expandable room section mobile home for the purposes of the Z240 series of standards prescribed by the Canadian Standards Association; and

(b) complies with the requirements for a mobile home, multiple section mobile home or swing out and expandable room section mobile home contained in that series of standards, and bears the seal of the Canadian Standards Association attesting to such compliance;

5b. “modular home” means a house that is intended for residential purposes and that is constructed

by assembling manufactured modular units each of which comprises at least one room or living area, has been manufactured to comply with the A277 series of standards prescribed by the Canadian Standards Association, and bears the seal of that Association attesting to such compliance. 

s. 1,
amended

- (3) The said section 1 is further amended by adding thereto the following paragraph:

8a. "production property" means machinery, equipment or structures operated or used to manufacture, produce or modify tangible personal property, but does not include,

(a) land;

(b) buildings intended to protect, house or shelter such machinery, equipment or structures, and property in, or connected to, such buildings that are primarily used to provide lighting, heating, air-conditioning or other services or functions for people within the buildings or for the protection or maintenance of such machinery, equipment or structures in the buildings;

(c) smoke-stacks or chimneys; or

(d) any machinery, equipment or structure, or class thereof, prescribed by the Minister not to be production property.

s. 1, par. 9,
re-enacted

- (4) Paragraph 9 of the said section 1, as amended by the Statutes of Ontario, 1973, chapter 23, section 1, is repealed and the following substituted therefor:

9. "purchaser" means a consumer or person who acquires tangible personal property anywhere, or who acquires or receives a taxable service at a sale in Ontario, for his own consumption or use, or for the consumption or use in Ontario of other persons at his expense, or on behalf of or as agent for a principal who desires to acquire such property or service for consumption or use in Ontario by such principal or other persons at his expense, and includes a person who, at his expense, purchases admission to a place of amusement for himself or for another person or who at his expense acquires production property at a sale described in clause *fa* of paragraph 13.

Subsection 3. The expression "production property" is defined for the purposes of the Act. By subsequent amendments, production property that becomes real property will be taxable to the person to whom the production property is furnished and the contractor who provides the property will be exempt from tax for the consumption of the property that takes place when he incorporates it into real property. In addition, production machinery and equipment that have become real property will, for the purposes of the Act, remain taxable when resold. The provisions with respect to production property will take effect on January 1, 1977 when the current exemption ceases.

Subsection 4. Paragraph 9 of section 1 of the Act defines "purchaser", and the re-enactment of this definition extends the definition to include the purchaser of production property at a sale that incorporates the production property into real property or renders it a fixture.

Subsection 5. Paragraph 13 defines “sale” and clause *fa*, which is added by the proposed amendment, defines a sale to be a transaction that changes production machinery and equipment into real property. In many cases, the contractor who does the work is now technically the consumer of such machinery and equipment and is liable for the tax rather than the owner of the establishment into which the production machinery and equipment is built. Whether the contractor is or is not the consumer depends in many cases on whether the result of his work is that the machinery is a fixture. The legal determination of when a chattel becomes a fixture is difficult for laymen, lawyers and the judiciary, and the amendment attempts to remove that uncertainty from this class of business transactions and to treat them all uniformly.

Subsection 6. The re-enactment of the definition of “tangible personal property” restructures the existing definition and adds clause *d* to deal with production property in Ontario that has ceased to be personal property and which, for the purposes of the Act, will remain taxable when sold. Previously, the resale of production machinery and equipment was exempt if such machinery or equipment had become a fixture on the property being sold.


- (5) Paragraph 13 of the said section 1, as amended by the Statutes of Ontario, 1975, chapter 9, section 1, is further amended by adding thereto the following clause: ^{s. 1, par. 13, amended}

(fa) the incorporation of production property into real property, the affixation of production property in, on, or to real property so that the production property is thereafter real property, or the fabrication or construction as real property of any production property, when such incorporation, affixation, or fabrication or construction is for a consideration comprising the cost or fair value of such production property.

- (6) Paragraph 15 of the said section 1, as re-enacted by the Statutes of Ontario, 1975, chapter 9, section 1, is repealed and the following substituted therefor: ^{s. 1, par. 15, re-enacted}

15. “tangible personal property” means,

- (a) personal property that can be seen, weighed, measured, felt or touched, or that is in any way perceptible to the senses,
- (b) natural gas or manufactured gas,
- (c) any chattel that is a fixture and for the use, possession or enjoyment of which a consideration is paid that is not included in the fee, charge, rent or price paid for the possession or occupation of the real property to which the chattel is affixed or for the purchase of such real property, or
- (d) production property in Ontario that is not personal property.

-  (7) The said section 1 is further amended by adding thereto the following paragraph: ^{s. 1, amended}

17a. “taxable value” means,

- (a) in the case of a mobile home, one-half of the sale price thereof that is charged to the person acquiring the mobile home as a residence, if such price is determined by including therein all charges for delivery of the mobile home in accordance with the terms of such sale, by excluding therefrom the

retail sale price of any furniture or appliance that is not permanently attached to, and part of, the interior structure of the mobile home, and by excluding therefrom any charges for the installation or connection of the mobile home on the site to which it is delivered; or

- (b) in the case of a modular home, an amount equal to 55 per cent of the sale price of such modular home on the sale thereof by its manufacturer to a builder, or where the manufacturer is the consumer of such modular home, 55 per cent of the sale price normally charged by the manufacturer on the sale thereof to a builder,

but such taxable value applies only with respect to the first retail sale of a mobile home or a modular home after the 6th day of April, 1976.

s. 2 (2),
par. 2,
re-enacted

- 2.—(1) Paragraph 2 of subsection 2 of section 2 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 23, section 2, is repealed and the following substituted therefor:

2. prepared meals sold at a price of over \$5.00.

s. 2,
amended

- (2) The said section 2, as amended by the Statutes of Ontario, 1973, chapter 23, section 2, 1974, chapter 7, section 1 and 1975, chapter 9, section 2, is further amended by adding thereto the following subsections:

Refund
by
vendor

(8c) Notwithstanding subsection 8, a vendor may, in the circumstances described in clauses *a* to *d*, refund to a purchaser from whom he has collected tax, the whole or a part of such tax, as the case requires, if the refund is made within two years following the sale with respect to which the tax being refunded was collected, and if,

- (a) the tax payable and collected, or the purchase price charged, has been overstated by reason of a clerical or arithmetical error in computation;
- (b) the purchaser acquired from the vendor the goods for the tax on which a refund is sought for the purpose of reselling such goods, and after the sale and before the refund is made provides the vendor with a proper purchase exemption certificate with respect to the goods;

SECTION 2.—Subsection 1. The re-enactment raises the price at which prepared meals become taxable from \$4.00 to \$5.00.

Subsection 2. Subsections 8*c* and 8*d* are added to section 2 of the Act. They are introduced to clarify and resolve problems arising from the two year limitation on refunds introduced into the Act in 1975. Subsection 8*c* specifies the situations in which vendors, who are agents of the Crown to collect retail sales tax, may make refunds of tax that could otherwise be made only by the Minister. The situations specified are those that normally occur in many sales transactions, and clause *d* of the subsection enables the Minister to permit refunds by vendors in other situations where experience indicates that to be desirable.

The new subsection 8*d* provides that where the wrong party to a contract pays tax which, if paid by the other party to the contract, would have found its way into the contract price, the refund for the erroneous payment will be limited to the amount that exceeds the tax that should properly have been paid. The tax properly payable on the contract will not be refunded. These provisions with respect to refunds will be made retroactive to April 8, 1975 when the refund provisions of the Act to which they relate became law.

Subsection 3. The subsection being amended deals with the situation where a purchaser brings tangible personal property into Ontario and becomes liable to pay tax. The words added clarify that the tax to be paid is that exigible at the time the property is brought into Ontario and not the earlier date when the property was purchased outside Ontario.

- (c) the purchase price agreed to at the time of the sale is subsequently reduced,
- (i) by reason of the purchaser's return of all or part of the goods purchased and the vendor's agreeing to refund part or all of the purchase price therefor,
 - (ii) by reason of damage to the goods in the course of delivery, the discovery of a defect in the quality of the goods sold, or the failure of the goods to answer fully the purpose for which they were purchased, provided that, in any such case, the goods are retained in full by the purchaser, or
 - (iii) by reason of any discount for prompt payment agreed to at the time of sale;

or

- (d) the refund made is with respect to a class of transactions prescribed by the Minister for the purpose of this subsection or has been authorized by the Minister in writing prior to the making of the refund,

and any refund made under this subsection may be deducted by the vendor making it from subsequent remittances of tax under this Act.

(8d) Where the erroneous payment giving rise to a claim for a refund under subsection 8 or 8a is the result of a sale under a contract in which a party other than the applicant for the refund is the purchaser who should have paid the tax or any part thereof a refund of which is sought, and where such tax, had it been properly paid, can reasonably be considered to have been likely to form a part of the contract price that would have been charged to the person claiming the refund, the Minister may, notwithstanding subsection 8 or 8a, determine by such method or formula as he considers appropriate the amount by which the payment sought to be refunded exceeds the tax that would have been properly payable in the performance of the contract, and shall refund only the amount of such excess so determined.

Refund not
to include
tax

- (3) Subsection 9 of the said section 2 is amended by adding at the end thereof "at the time such tangible personal property is brought into Ontario or delivery thereof is received in Ontario".

s. 2 (9),
amended

s. 5 (1),
par. 2,
amended

3.—(1) Paragraph 2 of subsection 1 of section 5 of the said Act, as re-enacted by the Statutes of Ontario, 1973, chapter 23, section 4, is amended by striking out “\$4.00” in the second line and in the fourth line and inserting in lieu thereof in each instance “\$5.00”.

s. 5 (1),
par. 2a,
amended

(2) Paragraph 2a of subsection 1 of the said section 5, as enacted by the Statutes of Ontario 1973, chapter 23, section 4, is amended by striking out “\$4.00” in the sixth line and inserting in lieu thereof “\$5.00”.

s. 5 (1),
pars. 23, 24,
re-enacted

(3) Paragraphs 23 and 24 of subsection 1 of the said section 5 are repealed and the following substituted therefor:

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23. aircraft, and parts, equipment or repairs for such aircraft, that meet such requirements as are prescribed by the Minister and that are used by a person approved as a carrier of goods or passengers under the *Aeronautics Act* (Canada), or regulations made thereunder, to provide such class or classes of air services as are prescribed by the Minister;

24. street flushers, street sweepers and fire-fighting vehicles, as defined by the Minister, and purchased for the exclusive use of a municipality, university or public hospital at a price of more than \$1,000 per vehicle;

24a. a mobile home within the meaning of this Act that has been occupied as a residential dwelling and that has previously been sold at a retail sale in Ontario made in good faith and for valuable consideration;

24b. thermal insulation materials, as defined by the Minister, that are purchased exclusively to insulate a building the construction of which has been completed and that is occupied permanently or seasonally for residential purposes if, with respect to such purchase, the person selling such materials is provided with either,

(a) the completed exemption certificate for thermal insulation materials in the form prescribed by the Minister, and signed by the purchaser; or

(b) where the person acquiring such materials holds a valid permit under section 3, a single purchase exemption certificate or a blanket purchase exemption certificate issued in accordance with the regulations,

SECTION 3.—Subsection 1. The amendment raises the exemption for prepared meals from \$4.00 to \$5.00.

Subsection 2. Where more than one prepared meal is charged on the same bill, all of such prepared meals are exempt if the average price of each meal is \$5.00 or less. The amendment raises the average price of exempt prepared meals from \$4.00 to \$5.00.

Subsection 3. The re-enactment rewords the exemptions contained in the present paragraphs 23 and 24 of subsection 1 of section 5, and adds two new paragraphs, 24*a* and 24*b*. The rewording of paragraph 23 is intended to make it more flexible in providing exemptions for aircraft used in the public transportation of goods and persons. The rewording of paragraph 24 makes it clear that the exemption for street sweepers, etc., is dependent on the use of the vehicles by a municipality, university, etc. The present paragraph 24 confers the exemption only if the purchaser of the vehicle is a municipality, etc.

The new paragraph 24*a* exempts used C.S.A.-approved mobile homes from tax. This exemption will apply to such homes whether they were purchased before or after April 7, 1976. The tax reduction earlier provided for mobile homes applies only to those that are sold for the first time at a retail sale after April 6, 1976.

The new paragraph 24*b* exempts thermal insulation materials purchased to insulate residential properties and cottages other than those that are still in the process of construction. Property owners must furnish an exemption certificate to the seller of such materials to obtain the exemption, and this certificate will certify that the insulation is to be used for the exempt purpose. For those whose business is the insulation of buildings and who may use insulation for exempt and taxable purposes, subsequent amendments provide that they may obtain refunds for the tax on insulation materials used for exempt purposes.

Subsection 4. The repealed clause *d* required the filing of a special purchase exemption certificate to obtain the exemption for production and construction machinery and equipment introduced in 1975. Experience indicates that the certificate can be dispensed with without reducing the effectiveness of the administration of the exemption. The elimination of the special certificate should reduce the clerical work of vendors and purchasers.

Subsection 5. The re-enactment clarifies the exemption for postage and revenue stamps, and extends the exemption to foreign stamps that are not sold above their face value. Paragraph 51 at present reads as follows:

51. uncancelled Canada postage stamps and uncancelled federal and provincial revenue stamps valid for transportation of mail or for revenue purposes where the consideration for the sale thereof does not exceed the face value thereof.

Subsections 6, 7. Paragraphs 64 and 65 provide exemptions for tangible personal property delivered to an Indian reservation and for taxable services used on such a reservation. The amendments will permit the Minister to extend the definition of "reserve" beyond that specified in the *Indian Act* (Canada). This will permit the inclusion of Indian settlements on lands that are not technically "reserves" within the federal Act.

Subsection 8. The amendment adds paragraph 67 to section 5 (1) of the Act. The new paragraph exempts from tax the consumption of tangible personal property consumed in the making of a sale of production property the result of which is the incorporation of personal property into real property. Earlier amendments make the person for whom the production machinery or equipment is furnished liable for the tax, and the purpose of this exemption is to exempt the contractor who installs or creates the production machinery and equipment as real property. The contractor is the consumer of such property, and the exemption will avoid double taxation on the same transaction.

SECTION 4. The provisions of section 10 of the Act at present read as follows:

10. All taxes collected by a vendor under this Act shall be remitted to the Treasurer of Ontario at the time or times and in such manner as are prescribed by the regulations.

The new provision added by this amendment provides that the vendor is not required to remit tax which he can refund pursuant to subsection 8c of section 2 (added by section 2 (2) of the Bill), and provides that any amount that is collected as tax by a vendor from a purchaser must be remitted to the Treasurer. The failure to make the required remittances is specifically made an offence. The provision is intended to ensure that, where an agent of the Crown collects money on account of tax, that money will be forwarded to the Crown. If the money should not have been paid as tax and it does not fall into the class of transactions for which a vendor can make refunds the Crown is required to refund the wrongly-paid tax. Such amounts must, therefore, be remitted to the Crown in order to be refunded when claimed.

but the exemption conferred by this paragraph does not apply to the purchase of such materials used to insulate any commercial or industrial building, any hotel, motel or lodge or similar establishment, or any new residential premises in the process of construction.

- (4) Clause *d* of paragraph 49 of subsection 1 of the said section 5, as enacted by the Statutes of Ontario, 1975, chapter 9, section 4, is repealed. s. 5 (1),
par. 49 (*d*),
repealed

- (5) Paragraph 51 of subsection 1 of the said section 5 is repealed and the following substituted therefor: s. 5 (1),
par. 51,
re-enacted

51. uncanceled postage stamps and uncanceled revenue stamps valid for the transportation of mail or for revenue purposes in the jurisdiction issuing such stamps, if the consideration for the sale thereof does not exceed the equivalent face value thereof in Canadian funds.

- (6) Paragraph 64 of subsection 1 of the said section 5 is amended by striking out "(Canada)," in the second line and inserting in lieu thereof "(Canada) or by the Minister,". s. 5 (1),
par. 64,
amended

- (7) Paragraph 65 of subsection 1 of the said section 5 is amended by striking out "(Canada)," in the second line and inserting in lieu thereof "(Canada) or by the Minister,". s. 5 (1),
par. 65,
amended

- (8) Subsection 1 of the said section 5, as amended by the Statutes of Ontario, 1972, chapter 21, section 1, 1973, chapter 23, section 4, 1974, chapter 7, section 2 and 1975, chapter 9, section 4, is further amended by adding thereto the following paragraph: s. 5 (1),
amended

67. the consumption of tangible personal property occurring only as part of a transaction that is a sale described in clause *fa* of paragraph 13 of section 1, and when the consumer is a person other than the purchaser of production property at such sale and such tangible personal property becomes, or becomes part of, production property, but not otherwise.

4. Section 10 of the said Act is repealed and the following substituted therefor: s. 10,
re-enacted

10. All taxes collected by a vendor under this Act, and all amounts collected as or on account of tax by a vendor under this Act, shall, subject to subsection 8*c* of section 2, be remitted to the Treasurer at the time or times and in Accounting
by vendors

such manner as are prescribed by the regulations, and every vendor who fails so to remit the tax or amounts so collected by him is guilty of an offence and, in addition to any penalty otherwise provided by this Act, is liable on summary conviction to a fine of not less than \$25 and not more than \$1,000 plus, in an appropriate case, an amount of not more than double the amount of tax collected and amounts collected as or on account of tax under this Act that were not remitted to the Treasurer as required by this Act or the regulations.

s. 15 (3),
amended

5. Subsection 3 of section 15 of the said Act, as re-enacted by the Statutes of Ontario, 1975, chapter 9, section 6, is amended by striking out "any tax collectable by a vendor or" in the first and second lines, by striking out "collectable or" in the third and fourth lines and by striking out "vendor or" in the fifth line.

s. 15a,
enacted

6. The said Act is amended by adding thereto the following section:

Erroneous
refunds or
rebates

15a.—(1) The Minister may assess pursuant to this section any person who has received a refund or rebate under this Act or the regulations and who is not entitled to such refund or rebate, and such assessment shall be for the amount of the refund or rebate to which the person is not entitled and shall be accompanied by a brief statement in writing of the grounds upon which the person assessed is claimed not to be entitled to the amount claimed in the assessment.

Disallowance
of rebate
or refund

(2) Where a person has, in accordance with this Act and the regulations, applied for a refund or rebate under this Act or the regulations, and his claim is in whole or in part refused, the Minister shall cause to be served on such person a statement of disallowance in such form as the Minister shall prescribe, and the statement shall specify the amount of the disallowance and the reasons therefor.

Penalty for
non-
collection
of tax

(3) Every vendor who has failed to collect tax that he is responsible to collect under this Act or the regulations and who has not complied with section 17 with respect to his failure to collect such tax shall, when assessed therefor, pay a penalty equal to the amount of tax that he failed to collect, but where the tax that should have been collected from a particular purchaser is \$50 or more and the vendor supplies to the Minister particulars of the transaction giving rise to such amount of tax and the name and address in Ontario of the purchaser liable for the tax, the Minister may, unless he is satisfied that the vendor wilfully neglected to

SECTION 5. The words struck out of section 15 (3) deal with assessments against vendors for tax that should have been collected. Subsequent amendments will deal with the failure to collect tax by treating it as a penalty and by clarifying the cases in which the penalty may be applied.

SECTION 6. The new section 15*a* deals with a number of situations that are not now adequately dealt with in the Act. Subsection 1 of section 15*a* extends the assessment procedure to the recovery of refunds or rebates to which the recipient is not entitled. The normal assessment procedure would be inapplicable since the tax in question was paid. Subsequent amendments will provide a right of appeal of the Minister's claim that the recipient is not entitled to the refund or rebate to be recovered by the assessment.

Subsection 2 of section 15*a* provides that, where the Minister refuses to make a refund or rebate claimed, he will furnish a statement of disallowance and reasons for the refusal. Subsequent amendments will ensure that the claimant can appeal the refusal in the same way as he could appeal an assessment of tax.

Subsection 3 of section 15*a* authorizes the imposition by assessment of a penalty against vendors who fail to collect the tax that, as agents of the Crown, they are required to collect under the Act. The penalty replaces the authority in section 15 (3) of the Act to issue assessments for such uncollected tax and, in addition, provides that where the tax that should have been collected on any one transaction is \$50 or more, the Minister can assess the purchaser who should have paid the tax rather than the vendor who failed to collect it, unless the vendor's failure to collect was a wilful refusal to collect the tax payable. Tax for which the purchaser is assessed cannot be included in the penalty that may be imposed against the vendor for failing to collect tax.

Subsection 4 of section 15a provides that, except in cases of fraud or misrepresentation, the penalty under subsection 3 may not go further back than three years from the date it is assessed. This corresponds with the three-year limitation on assessments introduced into the Act in 1975. Subsequent amendments will ensure that a vendor on whom a penalty is imposed under subsection 3 may appeal, as in the case of any other assessment, the imposition of the penalty.

Subsection 5 of section 15a authorizes the imposition of a penalty for the understatement of the fair value of property purchased from a person other than a vendor within the meaning of the Act. The amount of the penalty is to be not less than the greater of \$25 or the amount of the tax unpaid by reason of the understatement, and cannot be more than \$500 in any case.

Subsection 6 of section 15a provides for the service of an assessment or statement under this subsection.

collect such tax from such purchaser, assess such purchaser for such tax, in which case such tax shall not be included in an assessment made pursuant to this subsection.

(4) No penalty imposed pursuant to subsection 3 shall be ^{Idem} imposed with respect to tax that should have been collected more than three years immediately preceding the day of the assessment under subsection 3, except that, where the Minister establishes that any vendor has made any misrepresentation that is attributable to neglect, carelessness or wilful default, or has committed any fraud, in making a return or in supplying any information under this Act or the regulations or in omitting to disclose any information, then the Minister may, where he considers it expedient, impose the penalty provided for in subsection 3 for tax that should have been collected more than three years prior to the date of the assessment under subsection 3.

(5) Every purchaser who, at a sale in Ontario, acquires ^{Penalty for understating fair value} or purchases from a person who is not a vendor within the meaning of this Act tangible personal property for the consumption of which the purchaser is liable to pay tax under this Act and who understates the fair value of such tangible personal property in any written statement or document signed by him or under his authority shall, when assessed therefor, pay a penalty of,

(a) not less than an amount equal to the greater of,

(i) \$25, or

(ii) the unpaid tax applicable to the amount by which he understated the fair value of such tangible personal property;

and

(b) not more than \$500,

and such penalty shall be in addition to the tax properly payable by him on his consumption of such tangible personal property.

(6) A statement under subsection 2 or a notice of an ^{Notice of assessment} assessment made under this section may be served by sending such statement or notice by prepaid mail to the person whose claim is refused or against whom an assessment is made under this section, as the case may be, at his last known address in Ontario, or by serving such notice on him personally.

Assessment
conclusive

(7) Subject to being vacated on an objection or appeal, a statement or assessment under this section shall be deemed to be valid and binding, and the amount assessed in any such assessment shall, for the purposes of the collection or recovery thereof, be deemed to be tax owing under this Act and to be conclusively established as a debt owing to Her Majesty in right of Ontario.

Payment of
assessment

(8) Every person assessed under this section shall, within thirty days of the service of the notice of assessment, pay the amount assessed against him whether or not an objection to or appeal from the assessment is outstanding.

s. 18*a*,
amended

7. Section 18*a* of the said Act, as enacted by the Statutes of Ontario, 1975, chapter 9, section 8, is amended by adding thereto the following subsection:

Discharge
of
lien

(2) Where, on or after the 8th day of April, 1975, a person acquires in good faith, for value and without notice the title to any personal property on or with respect to which, prior to the 8th day of April, 1975 a first lien and charge arose or came into existence by virtue of subsection 2 of section 18 as it existed immediately prior to that date, such personal property is, upon the 8th day of April, 1976 absolutely discharged from such first lien and charge then remaining in force.

s. 19 (1),
re-enacted

- 8.—(1) Subsection 1 of section 19 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 21, section 3, is repealed and the following substituted therefor:

Notice
of
objection

(1) Where a person objects to an assessment made against him under section 15 or 15*a* or to a statement under section 15*a* that is served on him, he may, within sixty days from the day of mailing of the statement or notice of assessment serve on the Minister a notice of objection in duplicate in the prescribed form setting out the reasons for the objection and all relevant facts.

s. 19 (3),
re-enacted

- (2) Subsection 3 of the said section 19 is repealed and the following substituted therefor:

Reconsid-
eration

(3) Upon receipt of the notice of objection, the Minister shall with all due dispatch reconsider the assessment or statement objected to and vacate, confirm or vary the assessment or statement, or reassess or serve a fresh statement, and he shall thereupon notify the person making the objection of his action by registered letter.

s. 20 (1),
re-enacted

9. Subsection 1 of section 20 of the said Act is repealed and the following substituted therefor:

Subsection 7 of section 15*a* provides that, if an assessment under this section is not varied or reversed on appeal, it becomes final and the amount of the assessment may be recovered in the same manner as tax payable under the Act may be recovered.

Subsection 8 of section 15*a* provides that, as is the case for assessments of tax under the Act, amounts assessed under this section are to be paid within thirty days of the service of the assessment whether or not the assessment is under appeal.

SECTION 7. The amendment discharges all liens still outstanding on personal property on April 8, 1976. *The Retail Sales Tax Amendment Act, 1975* repealed as of April 8, 1975 the provisions in subsection 2 of section 18 of the Act that created a lien on property. After that date no new liens arose. For those liens that had arisen on real property prior to that date, specific provisions were made in 1975 in section 18*a* of the Act. Unlike real property, there is no system of registration for personal property which would enable the Minister to give notice of a claim for a lien on such property that had arisen prior to April 8, 1975.

The majority of existing liens on personal property have been discharged over the past year, and the addition of subsection 2 to section 18*a* will remove all undischarged liens on any property that was purchased in good faith, for value, and without notice of the existence of a lien. On April 8, 1976 there should remain no situations in which the purchaser of property will have to enquire from the Retail Sales Tax Branch as to the existence of a lien.

SECTION 8. Section 19 deals with the service of a notice of objection to an assessment made under the Act. Subsections 1 and 3 of that section have been re-enacted to include references to the statement and assessments provided for in the new section 15*a*, and otherwise the existing provisions have not been altered.

SECTION 9. The re-enactment is consequential on the addition of section 15*a* to the Act and provides for appeals of the statement or assessments made under that section. The amendments in this and the immediately preceding section of the Bill ensure that persons whose claim for a refund or rebate is refused or who are assessed for penalties under the Act in accordance with section 15*a* will have the same rights of appeal as have taxpayers who are assessed for tax under the Act.

SECTION 10. The provision removes from the Act words that indicated that, upon the filing of the Minister's reply to an appeal under the Act, the action was ready for trial. Procedurally, this was seldom the case, and the effect of the amendment will be that the appeal action will, as has generally been the practice, follow the normal procedure to trial applicable in the county where the matter is set down to be heard.

SECTION 11. The new subsection 8 empowers judges to impose a term of imprisonment for default in paying a fine imposed following a summary conviction for an offence committed under the Act. The term of imprisonment is, of course, in the discretion of the judge.

SECTION 12. The clauses added to subsection 3 of section 42 of the Act enable the Minister to make regulations with respect to the matters specified. Clause *d* enables the Minister to rebate tax on the purchase of a vehicle for the transportation of a handicapped person where the vehicle has to be specially adapted.

Clause *e* enables the Minister to prescribe how tax should be paid where property is used both inside and outside Ontario or where the property is used for both taxable and exempt purposes. Generally speaking, the Act now makes such transactions either wholly taxable or wholly exempt, and the amendment will enable the Minister to base the tax on the actual use of the property.

Clause *f* provides for refunds of tax on thermal insulation materials that have not been purchased exempt, but that have been used in circumstances entitling such materials to the exemption conferred by the new paragraph 24*b* of subsection 1 of section 5, added to the Act by section 3 (3) of the Bill.

(1) When the Minister has given the notification required ^{Appeal} by subsection 3 of section 19, the person who has served a notice of objection under that section may appeal to the Supreme Court to have the assessment or statement so objected to vacated or varied, but no appeal under this section shall be instituted after the expiration of ninety days from the day notice has been mailed to such person under subsection 3 of section 19, and such appeal shall not be instituted in the Divisional Court.

- 10.** Subsection 1 of section 22 of the said Act, as amended by ^{s. 22 (1),} the Statutes of Ontario, 1975, chapter 9, section 9, is further amended by striking out "and, unless the Court otherwise orders, ready for hearing" in the fifth and sixth lines.

- 11.** Section 38 of the said Act is amended by adding thereto the ^{s. 38,} following subsection: ^{amended}

(8) Where a fine provided for in this Act is imposed on ^{Default} any person as the result of his conviction for the commission ^{in paying} of an offence against this Act, a sentence of imprisonment for not more than one year in default of payment of the ^{fine} fine may also be imposed on such person.

- 12.** Subsection 3 of section 42 of the said Act, as enacted by the ^{s. 42 (3),} Statutes of Ontario, 1975, chapter 9, section 11, is amended ^{amended} by adding thereto the following clauses:

- (d) providing for the rebate of all or part of the tax paid on the purchase of a motor vehicle that is or will be adapted for the transportation of persons who have a permanent physical handicap that renders it impractical for them to use the usual forms of public transportation, if available, provided that such purchasers do not operate or permit the use of such vehicles for profit or as part of any undertaking carried on for gain, and the Minister may determine the conditions on which such rebate may be made and the extent of the adaptation necessary to entitle any person to such rebate;
- (e) determining the basis and method for payment, collection, or accounting for tax on the consumption or use of tangible personal property or a taxable service where such use or consumption frequently or substantially occurs outside Ontario or is alternately or concurrently taxable and exempt;
- (f) providing for the refund of tax paid on the purchase of thermal insulation materials, as defined for

the purposes of paragraph 24*b* of subsection 1 of section 5, used after the 6th day of April, 1976 to insulate a building the construction of which has been completed, that is occupied permanently or seasonally for residential purposes, and that is not a building to which the exemption conferred by paragraph 24*b* of subsection 1 of section 5 does not apply.

Commence-
ment

13.—(1) This Act, except subsections 3, 4, 5 and 6 of section 1, subsection 2 of section 2 and subsection 8 of section 3, shall be deemed to have come into force on the 7th day of April, 1976.

Idem

(2) Subsection 2 of section 2 shall be deemed to have come into force on the 8th day of April, 1975.

Idem

(3) Subsections 3, 4, 5 and 6 of section 1 and subsection 8 of section 3 come into force on the 1st day of January, 1977.

Short title

14. This Act may be cited as *The Retail Sales Tax Amendment Act, 1976*.

An Act to amend
The Retail Sales Tax Act

1st Reading

April 6th, 1976

2nd Reading

April 12th, 1976

3rd Reading

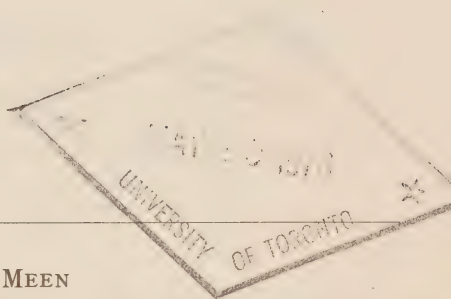
THE HON. A. K. MEEN
Minister of Revenue

*(Reprinted as amended by the
Committee of the Whole House)*

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Retail Sales Tax Act

THE HON. A. K. MEEN
Minister of Revenue



An Act to amend The Retail Sales Tax Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Paragraph 4 of section 1 of *The Retail Sales Tax Act*,^{s. 1, par. 4, amended} being chapter 415 of the Revised Statutes of Ontario, 1970, is amended by adding at the end thereof “except that, in the case of either a mobile home or a modular home sold for the first time at a retail sale after the 6th day of April, 1976, ‘fair value’ means the taxable value of such mobile home or modular home, as the case may be”.
- (2) The said section 1, as amended by the Statutes of^{s. 1, amended} Ontario, 1973, chapter 23, section 1 and 1975, chapter 9, section 1, is further amended by adding thereto the following paragraphs:
 - 5a. “mobile home” means a vehicular portable structure that,
 - (a) is defined to be a mobile home, a multiple section mobile home or a swing out and expandable room section mobile home for the purposes of the Z240 series of standards prescribed by the Canadian Standards Association; and
 - (b) complies with the requirements for a mobile home, multiple section mobile home or swing out and expandable room section mobile home contained in that series of standards, and bears the seal of the Canadian Standards Association attesting to such compliance;
 - 5b. “modular home” means a house that is intended for residential purposes and that is constructed

by assembling manufactured modular units each of which comprises at least one room or living area, has been manufactured to comply with the A277 series of standards prescribed by the Canadian Standards Association, and bears the seal of that Association attesting to such compliance.

s. 1,
amended

- (3) The said section 1 is further amended by adding thereto the following paragraph:

8a. "production property" means machinery, equipment or structures operated or used to manufacture, produce or modify tangible personal property, but does not include,

(a) land;

(b) buildings intended to protect, house or shelter such machinery, equipment or structures, and property in, or connected to, such buildings that are primarily used to provide lighting, heating, air-conditioning or other services or functions for people within the buildings or for the protection or maintenance of such machinery, equipment or structures in the buildings;

(c) smoke-stacks or chimneys; or

(d) any machinery, equipment or structure, or class thereof, prescribed by the Minister not to be production property.

s. 1, par. 9,
re-enacted

- (4) Paragraph 9 of the said section 1, as amended by the Statutes of Ontario, 1973, chapter 23, section 1, is repealed and the following substituted therefor:

9. "purchaser" means a consumer or person who acquires tangible personal property anywhere, or who acquires or receives a taxable service at a sale in Ontario, for his own consumption or use, or for the consumption or use in Ontario of other persons at his expense, or on behalf of or as agent for a principal who desires to acquire such property or service for consumption or use in Ontario by such principal or other persons at his expense, and includes a person who, at his expense, purchases admission to a place of amusement for himself or for another person or who at his expense acquires production property at a sale described in clause *fa* of paragraph 13.

- (5) Paragraph 13 of the said section 1, as amended by the Statutes of Ontario, 1975, chapter 9, section 1, is further amended by adding thereto the following clause: ^{s. 1, par. 13, amended}

(fa) the incorporation of production property into real property, the affixation of production property in, on, or to real property so that the production property is thereafter real property, or the fabrication or construction as real property of any production property, when such incorporation, affixation, or fabrication or construction is for a consideration comprising the cost or fair value of such production property.

- (6) Paragraph 15 of the said section 1, as re-enacted by the Statutes of Ontario, 1975, chapter 9, section 1, is repealed and the following substituted therefor: ^{s. 1, par. 15, re-enacted}

15. “tangible personal property” means,

- (a) personal property that can be seen, weighed, measured, felt or touched, or that is in any way perceptible to the senses,
- (b) natural gas or manufactured gas,
- (c) any chattel that is a fixture and for the use, possession or enjoyment of which a consideration is paid that is not included in the fee, charge, rent or price paid for the possession or occupation of the real property to which the chattel is affixed or for the purchase of such real property, or
- (d) production property in Ontario that is not personal property.

- (7) The said section 1 is further amended by adding thereto the following paragraph: ^{s. 1, amended}

17a. “taxable value” means,

- (a) in the case of a mobile home, one-half of the sale price thereof that is charged to the person acquiring the mobile home as a residence, if such price is determined by including therein all charges for delivery of the mobile home in accordance with the terms of such sale, by excluding therefrom the

retail sale price of any furniture or appliance that is not permanently attached to, and part of, the interior structure of the mobile home, and by excluding therefrom any charges for the installation or connection of the mobile home on the site to which it is delivered; or

- (b) in the case of a modular home, an amount equal to 55 per cent of the sale price of such modular home on the sale thereof by its manufacturer to a builder, or where the manufacturer is the consumer of such modular home, 55 per cent of the sale price normally charged by the manufacturer on the sale thereof to a builder,

but such taxable value applies only with respect to the first retail sale of a mobile home or a modular home after the 6th day of April, 1976.

s. 2 (2),
par. 2,
re-enacted

- 2.—(1) Paragraph 2 of subsection 2 of section 2 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 23, section 2, is repealed and the following substituted therefor:

2. prepared meals sold at a price of over \$5.00.

s. 2,
amended

- (2) The said section 2, as amended by the Statutes of Ontario, 1973, chapter 23, section 2, 1974, chapter 7, section 1 and 1975, chapter 9, section 2, is further amended by adding thereto the following subsections:

Refund
by
vendor

(8c) Notwithstanding subsection 8, a vendor may, in the circumstances described in clauses *a* to *d*, refund to a purchaser from whom he has collected tax, the whole or a part of such tax, as the case requires, if the refund is made within two years following the sale with respect to which the tax being refunded was collected, and if,

- (a) the tax payable and collected, or the purchase price charged, has been overstated by reason of a clerical or arithmetical error in computation;
- (b) the purchaser acquired from the vendor the goods for the tax on which a refund is sought for the purpose of reselling such goods, and after the sale and before the refund is made provides the vendor with a proper purchase exemption certificate with respect to the goods;

(c) the purchase price agreed to at the time of the sale is subsequently reduced,

- (i) by reason of the purchaser's return of all or part of the goods purchased and the vendor's agreeing to refund part or all of the purchase price therefor,
- (ii) by reason of damage to the goods in the course of delivery, the discovery of a defect in the quality of the goods sold, or the failure of the goods to answer fully the purpose for which they were purchased, provided that, in any such case, the goods are retained in full by the purchaser, or
- (iii) by reason of any discount for prompt payment agreed to at the time of sale;

or

(d) the refund made is with respect to a class of transactions prescribed by the Minister for the purpose of this subsection or has been authorized by the Minister in writing prior to the making of the refund,

and any refund made under this subsection may be deducted by the vendor making it from subsequent remittances of tax under this Act.

(8d) Where the erroneous payment giving rise to a claim for a refund under subsection 8 or 8a is the result of a sale under a contract in which a party other than the applicant for the refund is the purchaser who should have paid the tax or any part thereof a refund of which is sought, and where such tax, had it been properly paid, can reasonably be considered to have been likely to form a part of the contract price that would have been charged to the person claiming the refund, the Minister may, notwithstanding subsection 8 or 8a, determine by such method or formula as he considers appropriate the amount by which the payment sought to be refunded exceeds the tax that would have been properly payable in the performance of the contract, and shall refund only the amount of such excess so determined. Refund not
to include
tax

(3) Subsection 9 of the said section 2 is amended by adding at the end thereof "at the time such tangible personal property is brought into Ontario or delivery thereof is received in Ontario". s. 2 (9),
amended

s. 5 (1),
par. 2,
amended

- 3.—(1) Paragraph 2 of subsection 1 of section 5 of the said Act, as re-enacted by the Statutes of Ontario, 1973, chapter 23, section 4, is amended by striking out “\$4.00” in the second line and in the fourth line and inserting in lieu thereof in each instance “\$5.00”.

s. 5 (1),
par. 2a,
amended

- (2) Paragraph 2a of subsection 1 of the said section 5, as enacted by the Statutes of Ontario 1973, chapter 23, section 4, is amended by striking out “\$4.00” in the sixth line and inserting in lieu thereof “\$5.00”.

s. 5 (1),
pars. 23, 24,
re-enacted

- (3) Paragraphs 23 and 24 of subsection 1 of the said section 5 are repealed and the following substituted therefor:

R.S.C. 1970,
c. A-3

23. aircraft, and parts, equipment or repairs for such aircraft, that meet such requirements as are prescribed by the Minister and that are used by a person approved as a carrier of goods or passengers under the *Aeronautics Act* (Canada), or regulations made thereunder, to provide such class or classes of air services as are prescribed by the Minister;
24. street flushers, street sweepers and fire-fighting vehicles, as defined by the Minister, and purchased for the exclusive use of a municipality, university or public hospital at a price of more than \$1,000 per vehicle;
- 24a. a mobile home within the meaning of this Act that has been occupied as a residential dwelling and that has previously been sold at a retail sale in Ontario made in good faith and for valuable consideration;
- 24b. thermal insulation materials, as defined by the Minister, that are purchased exclusively to insulate a building the construction of which has been completed and that is occupied permanently or seasonally for residential purposes if, with respect to such purchase, the person selling such materials is provided with either,
 - (a) the completed exemption certificate for thermal insulation materials in the form prescribed by the Minister, and signed by the purchaser; or
 - (b) where the person acquiring such materials holds a valid permit under section 3, a single purchase exemption certificate or a blanket purchase exemption certificate issued in accordance with the regulations,

but the exemption conferred by this paragraph does not apply to the purchase of such materials used to insulate any commercial or industrial building, any hotel, motel or lodge or similar establishment, or any new residential premises in the process of construction.

- (4) Clause *d* of paragraph 49 of subsection 1 of the said section 5, as enacted by the Statutes of Ontario, 1975, chapter 9, section 4, is repealed. s. 5 (1),
par. 49 (d),
repealed

- (5) Paragraph 51 of subsection 1 of the said section 5 is repealed and the following substituted therefor: s. 5 (1),
par. 51,
re-enacted

51. uncanceled postage stamps and uncanceled revenue stamps valid for the transportation of mail or for revenue purposes in the jurisdiction issuing such stamps, if the consideration for the sale thereof does not exceed the equivalent face value thereof in Canadian funds.

- (6) Paragraph 64 of subsection 1 of the said section 5 is amended by striking out "(Canada)," in the second line and inserting in lieu thereof "(Canada) or by the Minister,". s. 5 (1),
par. 64,
amended

- (7) Paragraph 65 of subsection 1 of the said section 5 is amended by striking out "(Canada)," in the second line and inserting in lieu thereof "(Canada) or by the Minister,". s. 5 (1),
par. 65,
amended

- (8) Subsection 1 of the said section 5, as amended by the Statutes of Ontario, 1972, chapter 21, section 1, 1973, chapter 23, section 4, 1974, chapter 7, section 2 and 1975, chapter 9, section 4, is further amended by adding thereto the following paragraph: s. 5 (1),
amended

67. the consumption of tangible personal property occurring only as part of a transaction that is a sale described in clause *fa* of paragraph 13 of section 1, and when the consumer is a person other than the purchaser of production property at such sale and such tangible personal property becomes, or becomes part of, production property, but not otherwise.

4. Section 10 of the said Act is repealed and the following substituted therefor: s. 10,
re-enacted

10. All taxes collected by a vendor under this Act, and all amounts collected as or on account of tax by a vendor under this Act, shall, subject to subsection 8*c* of section 2, be remitted to the Treasurer at the time or times and in Accounting
by vendors

such manner as are prescribed by the regulations, and every vendor who fails so to remit the tax or amounts so collected by him is guilty of an offence and, in addition to any penalty otherwise provided by this Act, is liable on summary conviction to a fine of not less than \$25 and not more than \$1,000 plus, in an appropriate case, an amount of not more than double the amount of tax collected and amounts collected as or on account of tax under this Act that were not remitted to the Treasurer as required by this Act or the regulations.

s. 15 (3),
amended

5. Subsection 3 of section 15 of the said Act, as re-enacted by the Statutes of Ontario, 1975, chapter 9, section 6, is amended by striking out "any tax collectable by a vendor or" in the first and second lines, by striking out "collectable or" in the third and fourth lines and by striking out "vendor or" in the fifth line.

s. 15a,
enacted

6. The said Act is amended by adding thereto the following section:

Erroneous
refunds or
rebates

15a.—(1) The Minister may assess pursuant to this section any person who has received a refund or rebate under this Act or the regulations and who is not entitled to such refund or rebate, and such assessment shall be for the amount of the refund or rebate to which the person is not entitled and shall be accompanied by a brief statement in writing of the grounds upon which the person assessed is claimed not to be entitled to the amount claimed in the assessment.

Disallowance
of rebate
or refund

(2) Where a person has, in accordance with this Act and the regulations, applied for a refund or rebate under this Act or the regulations, and his claim is in whole or in part refused, the Minister shall cause to be served on such person a statement of disallowance in such form as the Minister shall prescribe, and the statement shall specify the amount of the disallowance and the reasons therefor.

Penalty for
non-
collection
of tax

(3) Every vendor who has failed to collect tax that he is responsible to collect under this Act or the regulations and who has not complied with section 17 with respect to his failure to collect such tax shall, when assessed therefor, pay a penalty equal to the amount of tax that he failed to collect, but where the tax that should have been collected from a particular purchaser is \$50 or more and the vendor supplies to the Minister particulars of the transaction giving rise to such amount of tax and the name and address in Ontario of the purchaser liable for the tax, the Minister may, unless he is satisfied that the vendor wilfully neglected to

collect such tax from such purchaser, assess such purchaser for such tax, in which case such tax shall not be included in an assessment made pursuant to this subsection.

(4) No penalty imposed pursuant to subsection 3 shall be imposed with respect to tax that should have been collected more than three years immediately preceding the day of the assessment under subsection 3, except that, where the Minister establishes that any vendor has made any misrepresentation that is attributable to neglect, carelessness or wilful default, or has committed any fraud, in making a return or in supplying any information under this Act or the regulations or in omitting to disclose any information, then the Minister may, where he considers it expedient, impose the penalty provided for in subsection 3 for tax that should have been collected more than three years prior to the date of the assessment under subsection 3. ^{Idem}

(5) Every purchaser who, at a sale in Ontario, acquires or purchases from a person who is not a vendor within the meaning of this Act tangible personal property for the consumption of which the purchaser is liable to pay tax under this Act and who understates the fair value of such tangible personal property in any written statement or document signed by him or under his authority shall, when assessed therefor, pay a penalty of, ^{Penalty for understating fair value}

(a) not less than an amount equal to the greater of,

(i) \$25, or

(ii) the unpaid tax applicable to the amount by which he understated the fair value of such tangible personal property;

and

(b) not more than \$500,

and such penalty shall be in addition to the tax properly payable by him on his consumption of such tangible personal property.

(6) A statement under subsection 2 or a notice of an assessment made under this section may be served by sending such statement or notice by prepaid mail to the person whose claim is refused or against whom an assessment is made under this section, as the case may be, at his last known address in Ontario, or by serving such notice on him personally. ^{Notice of assessment}

Assessment
conclusive

(7) Subject to being vacated on an objection or appeal, a statement or assessment under this section shall be deemed to be valid and binding, and the amount assessed in any such assessment shall, for the purposes of the collection or recovery thereof, be deemed to be tax owing under this Act and to be conclusively established as a debt owing to Her Majesty in right of Ontario.

Payment of
assessment

(8) Every person assessed under this section shall, within thirty days of the service of the notice of assessment, pay the amount assessed against him whether or not an objection to or appeal from the assessment is outstanding.

s. 18a,
amended

7. Section 18a of the said Act, as enacted by the Statutes of Ontario, 1975, chapter 9, section 8, is amended by adding thereto the following subsection:

Discharge
of
lien

(2) Where, on or after the 8th day of April, 1975, a person acquires in good faith, for value and without notice the title to any personal property on or with respect to which, prior to the 8th day of April, 1975 a first lien and charge arose or came into existence by virtue of subsection 2 of section 18 as it existed immediately prior to that date, such personal property is, upon the 8th day of April, 1976 absolutely discharged from such first lien and charge then remaining in force.

s. 19 (1),
re-enacted

- 8.—(1) Subsection 1 of section 19 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 21, section 3, is repealed and the following substituted therefor:

Notice
of
objection

(1) Where a person objects to an assessment made against him under section 15 or 15a or to a statement under section 15a that is served on him, he may, within sixty days from the day of mailing of the statement or notice of assessment serve on the Minister a notice of objection in duplicate in the prescribed form setting out the reasons for the objection and all relevant facts.

s. 19 (3),
re-enacted

- (2) Subsection 3 of the said section 19 is repealed and the following substituted therefor:

Reconsid-
eration

(3) Upon receipt of the notice of objection, the Minister shall with all due dispatch reconsider the assessment or statement objected to and vacate, confirm or vary the assessment or statement, or reassess or serve a fresh statement, and he shall thereupon notify the person making the objection of his action by registered letter.

s. 20 (1),
re-enacted

9. Subsection 1 of section 20 of the said Act is repealed and the following substituted therefor:

(1) When the Minister has given the notification required ^{Appeal} by subsection 3 of section 19, the person who has served a notice of objection under that section may appeal to the Supreme Court to have the assessment or statement so objected to vacated or varied, but no appeal under this section shall be instituted after the expiration of ninety days from the day notice has been mailed to such person under subsection 3 of section 19, and such appeal shall not be instituted in the Divisional Court.

10. Subsection 1 of section 22 of the said Act, as amended by ^{s. 22 (1),} the Statutes of Ontario, 1975, chapter 9, section 9, is further amended by striking out "and, unless the Court otherwise orders, ready for hearing" in the fifth and sixth lines.

11. Section 38 of the said Act is amended by adding thereto the ^{s. 38,} following subsection:

(8) Where a fine provided for in this Act is imposed on any person as the result of his conviction for the commission of an offence against this Act, a sentence of imprisonment for not more than one year in default of payment of the fine may also be imposed on such person. ^{Default in paying fine}

12. Subsection 3 of section 42 of the said Act, as enacted by the ^{s. 42 (3),} Statutes of Ontario, 1975, chapter 9, section 11, is amended by adding thereto the following clauses:

- (d) providing for the rebate of all or part of the tax paid on the purchase of a motor vehicle that is or will be adapted for the transportation of persons who have a permanent physical handicap that renders it impractical for them to use the usual forms of public transportation, if available, provided that such purchasers do not operate or permit the use of such vehicles for profit or as part of any undertaking carried on for gain, and the Minister may determine the conditions on which such rebate may be made and the extent of the adaptation necessary to entitle any person to such rebate;
- (e) determining the basis and method for payment, collection, or accounting for tax on the consumption or use of tangible personal property or a taxable service where such use or consumption frequently or substantially occurs outside Ontario or is alternately or concurrently taxable and exempt;
- (f) providing for the refund of tax paid on the purchase of thermal insulation materials, as defined for

the purposes of paragraph 24*b* of subsection 1 of section 5, used after the 6th day of April, 1976 to insulate a building the construction of which has been completed, that is occupied permanently or seasonally for residential purposes, and that is not a building to which the exemption conferred by paragraph 24*b* of subsection 1 of section 5 does not apply.

Commence-
ment

13.—(1) This Act, except subsections 3, 4, 5 and 6 of section 1, subsection 2 of section 2 and subsection 8 of section 3, shall be deemed to have come into force on the 7th day of April, 1976.

Idem

(2) Subsection 2 of section 2 shall be deemed to have come into force on the 8th day of April, 1975.

Idem

(3) Subsections 3, 4, 5 and 6 of section 1 and subsection 8 of section 3 come into force on the 1st day of January, 1977.

Short title

14. This Act may be cited as *The Retail Sales Tax Amendment Act, 1976*.

An Act to amend
The Retail Sales Tax Act

1st Reading

April 6th, 1976

2nd Reading

April 12th, 1976

3rd Reading

April 14th, 1976

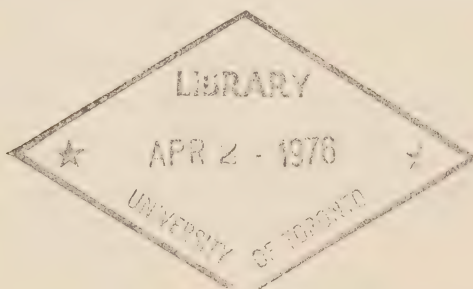
THE HON. A. K. MEEN
Minister of Revenue

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**Government
Publications**

**An Act to amend
The Ontario Guaranteed Annual Income Act, 1974**

THE HON. A. K. MEEN
Minister of Revenue



EXPLANATORY NOTES

To implement the Treasurer's Budget of April 6, 1976, the residency requirements that a person over age 65 must meet to be entitled to an increment are amended to incorporate the residency requirements under the *Old Age Security Act* (Canada). In addition, certain minor amendments are proposed to clarify provisions of the Act and to take account of changes in nomenclature that have occurred in related Acts.

SECTION 1.—Subsection 1. The provisions of sub-subclauses C and D are consolidated into the new sub-subclause C for clarification and without affecting the calculation of basic monthly income.

**An Act to amend
The Ontario Guaranteed Annual Income Act, 1974**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Subclause vi of clause *d* of section 1 of *The Ontario Guaranteed Annual Income Act, 1974*, being chapter 58, is amended by striking out,

s. 1 (d) (vi),
amended

- (a) subclause C;
- (b) the line immediately preceding sub-subclause D;
- (c) sub-subclause D; and
- (d) the six lines immediately preceding subclause vii,

and inserting in lieu thereof the following:

- (C) where the aggregate of the incomes for the base calendar year of the beneficiary and his spouse is equal to or greater than the sum of the amounts described in paragraph 1, 2 or 3 of sub-subclause B,

an amount equal to one-thirty-sixth of the result obtained by subtracting from the sum of,

- 1. the amount of the aggregate of the incomes for the base calendar year of the beneficiary and his spouse, plus
- 2. the amount of the pension that is authorized to be paid in the month under the *Old Age Security Act* (Canada), plus

R.S.C. 1970,
c. O-6

3. the maximum amount of the supplement that is authorized to be paid in the month under the *Old Age Security Act* (Canada) to an unmarried person,

the sum of the amounts described in paragraph 1 or 2 of sub-subclause B plus \$12.00, or

.

s. 1 (h),
re-enacted

- (2) Clause *h* of the said section 1 is repealed and the following substituted therefor:

(*h*) "eligible person" means a person who,

- (i) has attained 65 years of age or such lesser age as may be prescribed,
- (ii) is actually residing in Ontario and is entitled to receive a supplement that is paid to him or to his credit through the Ontario regional office of the Income Security Branch of the Department of National Health and Welfare of the Government of Canada,
- (iii) has resided in Canada for the ten years immediately preceding the date on which his application is approved or, if he has not so resided in Canada, has either,
 - (A) been present in Canada, prior to those ten years and after attaining 18 years of age, for a continuous period of, or for periods the aggregate of which is, at least equal to three times the aggregate periods of absence from Canada during those ten years, and has resided in Canada for at least one year immediately preceding the date on which his application is approved, or
 - (B) resided in Canada, after attaining 18 years of age and prior to the date on which his application is approved, for a continuous period, or for periods the aggregate of which is, at least forty years,

and

Subsection 2. The definition of "eligible person" is re-enacted to provide new criteria of residence. As of April 7, 1976, an eligible person must be a person who is over age 65 (as in the present Act), and must be entitled to receive a supplement under the *Old Age Security Act* (Canada), a requirement added by the proposed amendment. The requirement of five years Canadian residence is raised to ten years with provision for making up absences from Canada during the first nine of those ten years. The alternative residency requirement of twenty years residence in Canada is raised to forty years. Regardless of which alternative is used, however, the requirement of the present Act is retained that the applicant must, in addition, have resided in Ontario either for the full year immediately prior to his application or for periods the aggregate of which is at least twenty years after attaining age 18 and at any time before his application. The new residency requirement of ten or forty years and the provision for cancelling absences from Canada in the first nine years of the ten year period by earlier periods of residence in Canada equal to three times the length of the periods of absence from Canada during the ten years prior to an application correspond with the residency requirements for benefits under the *Old Age Security Act* (Canada).

Subsection 3. The new subclause iv ensures that the amount by which taxable Canadian dividends have been "grossed up" for the purposes of the *Income Tax Act* (Canada) will not be taken into account in computing the income of a beneficiary for determining the amount of his increment. The provision will ensure that a beneficiary's income is not artificially inflated by inclusion of the amount by which taxable Canadian dividends are required to be "grossed up".

SECTION 2. The amendments to clauses *a* and *d* are made to clarify the relationship between the two clauses and to ensure that a retroactive payment may be made up to a year prior to a person's application unless his eligibility commenced less than one year prior to his application, in which case, the retroactive payment may go back only to the time within that year when the person first became eligible.

SECTION 3. The new subsection 1 provides that, in approving an application, the approval may be made as of the date when the applicant could first be approved as an eligible person, subject to the restriction that a retroactive approval may not go back more than one year prior to the day on which the application is received.

The new subsection 2 provides that applicants whose eligibility is based on the criteria in effect on April 6, 1976 must apply for the increment to which they are entitled within the following year.

(iv) has resided in Ontario for a period of one full year immediately prior to the date on which his application is approved or, after attaining 18 years of age and prior to the date on which his application is approved, has resided in Ontario for a continuous period, or for periods the aggregate of which is, at least twenty years.

- (3) Clause *k* of the said section 1 is amended by striking out “and” at the end of subclause ii, by adding “and” at the end of subclause iii and by adding thereto the following subclause:

(iv) one-quarter of the value of all taxable Canadian dividends,

.

- 2.—(1) Clause *a* of subsection 2 of section 2 of the said Act is amended by adding at the commencement thereof “subject to clause *d*,”.

- (2) Clause *d* of subsection 2 of the said section 2 is repealed and the following substituted therefor:

(*d*) any month prior to the month following the month in which his qualifying date occurs.

3. Subsections 1 and 2 of section 4 of the said Act are repealed and the following substituted therefor:

(1) Subject to the regulations, an application may be approved and increments paid from any date that is prior to that on which the application was received and that is neither earlier than the date one year before the application was received nor earlier than the earliest date in such prior period on which the applicant could be approved as an eligible person, and where the applicant would be an eligible person if his application were approved on or after the day on which his application was received, the application may be approved and increments paid from the first day on or after the receipt of the application on which the applicant could be approved as an eligible person, provided that if the applicant cannot be approved as an eligible person within the three months following the month in which his application was received, his application may be rejected without prejudice to his right to apply again when he can be approved as an eligible person.

Limitation

(2) A person who was, on the 6th day of April, 1976, an eligible person in accordance with the provisions of this Act in force on that date and who had not by that date applied for an increment shall apply therefor on or before the 6th day of April, 1977, and any application from any such person applying for the first time after the 6th day of April, 1977 shall be approved only to the extent that the applicant may be approved as an eligible person in accordance with the provisions of this Act in force on the day his application is received.

s. 8 (8),
amended

4.—(1) Subsection 8 of section 8 of the said Act is amended by striking out "*The Family Benefits Act*" in the fifth line and inserting in lieu thereof "*The Ministry of Community and Social Services Act*".

s. 8 (9),
amended

(2) Subsection 9 of the said section 8 is amended by striking out "*The Family Benefits Act*" in the third line and inserting in lieu thereof "*The Ministry of Community and Social Services Act*".

s. 8 (11),
re-enacted

(3) Subsection 11 of the said section 8 is repealed and the following substituted therefor:

Interpre-
tation

(11) In this section, "board" means the Social Assistance Review Board established and constituted under the provisions of *The Ministry of Community and Social Services Act*.

R.S.O. 1970,
c. 120

s. 16 (2),
amended

5. Subsection 2 of section 16 of the said Act is amended by adding thereto the following clauses:

(*l*) altering the provisions of clause *h* of section 1 by reducing or eliminating any period of residence therein specified;

(*m*) prescribing dates other than those specified in subsection 1 of section 4 as of which the application may be approved before or after it was received.

Commence-
ment

6. This Act shall be deemed to have come into force on the 7th day of April, 1976.

Short title

7. This Act may be cited as *The Ontario Guaranteed Annual Income Amendment Act, 1976*.

SECTION 4. These amendments are consequential on administrative changes made in *The Family Benefits Act* that incorporate many of its provisions into *The Ministry of Community and Social Services Act*, and which change the name of the board of review to the Social Assistance Review Board.

SECTION 5. The amendment adds clauses to the regulation-making power of the Lieutenant Governor in Council to enable the Province to shorten the residency requirements for qualification to receive an increment, and to enable the Province to parallel federal changes to the length of the retroactive period for which approval of an increment can be given.

An Act to amend
The Ontario Guaranteed Annual
Income Act, 1974

1st Reading

April 6th, 1976

2nd Reading

3rd Reading

THE HON. A. K. MEEN
Minister of Revenue

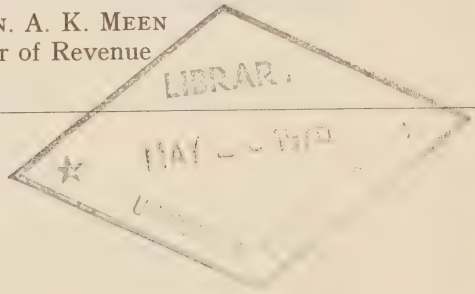
(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act to amend
The Ontario Guaranteed Annual Income Act, 1974**

THE HON. A. K. MEEN
Minister of Revenue



(Reprinted as amended by the Committee of the Whole House)

EXPLANATORY NOTES

To implement the Treasurer's Budget of April 6, 1976, the residency requirements that a person over age 65 must meet to be entitled to an increment are amended to incorporate the residency requirements under the *Old Age Security Act* (Canada). In addition, certain minor amendments are proposed to clarify provisions of the Act and to take account of changes in nomenclature that have occurred in related Acts.

SECTION 1.—Subsection 1. The provisions of sub-subclauses C and D are consolidated into the new sub-subclause C for clarification and without affecting the calculation of basic monthly income.

BILL 47

1976

**An Act to amend
The Ontario Guaranteed Annual Income Act, 1974**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Subclause vi of clause *d* of section 1 of *The Ontario Guaranteed Annual Income Act, 1974*, being chapter 58, is amended by striking out, s. 1 (d) (vi),
amended

(a) subclause C;

(b) the line immediately preceding sub-subclause D;

(c) sub-subclause D; and

(d) the six lines immediately preceding subclause vii,

and inserting in lieu thereof the following:

- (C) where the aggregate of the incomes for the base calendar year of the beneficiary and his spouse is equal to or greater than the sum of the amounts described in paragraph 1, 2 or 3 of sub-subclause B,

an amount equal to one-thirty-sixth of the result obtained by subtracting from the sum of,

1. the amount of the aggregate of the incomes for the base calendar year of the beneficiary and his spouse, plus
2. the amount of the pension that is authorized to be paid in the month under the *Old Age Security Act* R.S.C. 1970,
c. O-6 (Canada), plus

3. the maximum amount of the supplement that is authorized to be paid in the month under the *Old Age Security Act* (Canada) to an unmarried person,

the sum of the amounts described in paragraph 1 or 2 of sub-subclause B plus \$12.00,
or

s. 1 (*h*),
re-enacted

- (2) Clause *h* of the said section 1 is repealed and the following substituted therefor:

(*h*) "eligible person" means a person who,

- (i) has attained 65 years of age or such lesser age as may be prescribed,
- (ii) is actually residing in Ontario and is entitled to receive a supplement that is paid to him or to his credit through the Ontario regional office of the Income Security Branch of the Department of National Health and Welfare of the Government of Canada,
- (iii) has resided in Canada for the ten years immediately preceding the date on which his application is approved or, if he has not so resided in Canada, has either,
 - (A) been present in Canada, prior to those ten years and after attaining 18 years of age, for a continuous period of, or for periods the aggregate of which is, at least equal to three times the aggregate periods of absence from Canada during those ten years, and has resided in Canada for at least one year immediately preceding the date on which his application is approved, or
 - (B) resided in Canada, after attaining 18 years of age and prior to the date on which his application is approved, for a continuous period, or for periods the aggregate of which is, at least forty years,

and

Subsection 2. The definition of "eligible person" is re-enacted to provide new criteria of residence. As of April 7, 1976, an eligible person must be a person who is over age 65 (as in the present Act), and must be entitled to receive a supplement under the *Old Age Security Act* (Canada), a requirement added by the proposed amendment. The requirement of five years Canadian residence is raised to ten years with provision for making up absences from Canada during the first nine of those ten years. The alternative residency requirement of twenty years residence in Canada is raised to forty years. Regardless of which alternative is used, however, the requirement of the present Act is retained that the applicant must, in addition, have resided in Ontario either for the full year immediately prior to his application or for periods the aggregate of which is at least twenty years after attaining age 18 and at any time before his application. The new residency requirement of ten or forty years and the provision for cancelling absences from Canada in the first nine years of the ten year period by earlier periods of residence in Canada equal to three times the length of the periods of absence from Canada during the ten years prior to an application correspond with the residency requirements for benefits under the *Old Age Security Act* (Canada).

Subsection 3. The new subclause iv ensures that the amount by which taxable Canadian dividends have been "grossed up" for the purposes of the *Income Tax Act* (Canada) will not be taken into account in computing the income of a beneficiary for determining the amount of his increment. The provision will ensure that a beneficiary's income is not artificially inflated by inclusion of the amount by which taxable Canadian dividends are required to be "grossed up".

SECTION 2. The amendments to clauses *a* and *d* are made to clarify the relationship between the two clauses and to ensure that a retroactive payment may be made up to a year prior to a person's application unless his eligibility commenced less than one year prior to his application, in which case, the retroactive payment may go back only to the time within that year when the person first became eligible.

SECTION 3. The new subsection 1 provides that, in approving an application, the approval may be made as of the date when the applicant could first be approved as an eligible person, subject to the restriction that a retroactive approval may not go back more than one year prior to the day on which the application is received.

(iv) has resided in Ontario for a period of one full year immediately prior to the date on which his application is approved or, after attaining 18 years of age and prior to the date on which his application is approved, has resided in Ontario for a continuous period, or for periods the aggregate of which is, at least twenty years.

(3) Clause *k* of the said section 1 is amended by striking out “and” at the end of subclause ii, by adding “and” at the end of subclause iii and by adding thereto the following subclause:

(iv) one-quarter of the value of all taxable Canadian dividends,

.

2.—(1) Clause *a* of subsection 2 of section 2 of the said Act is amended by adding at the commencement thereof “subject to clause *d*,”.

(2) Clause *d* of subsection 2 of the said section 2 is repealed and the following substituted therefor:

(*d*) any month prior to the month following the month in which his qualifying date occurs.

3. Subsections 1 and 2 of section 4 of the said Act are repealed and the following substituted therefor:

(1) Subject to section 2 and subject to the regulations, an application may be approved and increments paid from any date that is prior to that on which the application was received and that is neither earlier than the date one year before the application was received nor earlier than the earliest date in such prior period on which the applicant could be approved as an eligible person, and where the applicant would be an eligible person if his application were approved on or after the day on which his application was received, the application may be approved and increments paid from the first day on or after the receipt of the application on which the applicant could be approved as an eligible person, provided that if the applicant cannot be approved as an eligible person within the three months following the month in which his application was received, his application may be rejected without prejudice to his right to apply again when he can be approved as an eligible person.

s. 8 (8),
amended

- 4.—(1) Subsection 8 of section 8 of the said Act is amended by striking out "*The Family Benefits Act*" in the fifth line and inserting in lieu thereof "*The Ministry of Community and Social Services Act*".

s. 8 (9),
amended

- (2) Subsection 9 of the said section 8 is amended by striking out "*The Family Benefits Act*" in the third line and inserting in lieu thereof "*The Ministry of Community and Social Services Act*".

s. 8 (11),
re-enacted

- (3) Subsection 11 of the said section 8 is repealed and the following substituted therefor:

Interpre-
tation
R.S.O. 1970,
c. 120

- (11) In this section, "board" means the Social Assistance Review Board established and constituted under the provisions of *The Ministry of Community and Social Services Act*.

s. 16 (2),
amended

5. Subsection 2 of section 16 of the said Act is amended by adding thereto the following clauses:

(*l*) altering the provisions of clause *h* of section 1 by reducing or eliminating any period of residence therein specified;

(*m*) prescribing dates other than those specified in subsection 1 of section 4 as of which the application may be approved before or after it was received.

Commence-
ment

6. This Act shall be deemed to have come into force on the 7th day of April, 1976.

Short title

7. This Act may be cited as *The Ontario Guaranteed Annual Income Amendment Act, 1976*.

SECTION 4. These amendments are consequential on administrative changes made in *The Family Benefits Act* that incorporate many of its provisions into *The Ministry of Community and Social Services Act*, and which change the name of the board of review to the Social Assistance Review Board.

SECTION 5. The amendment adds clauses to the regulation-making power of the Lieutenant Governor in Council to enable the Province to shorten the residency requirements for qualification to receive an increment, and to enable the Province to parallel federal changes to the length of the retroactive period for which approval of an increment can be given.

An Act to amend
The Ontario Guaranteed Annual
Income Act, 1974

1st Reading

April 6th, 1976

2nd Reading

April 13th, 1976

3rd Reading

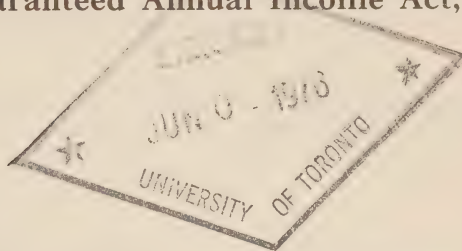
THE HON. A. K. MEEN
Minister of Revenue

*(Reprinted as amended by the
Committee of the Whole House)*

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend
The Ontario Guaranteed Annual Income Act, 1974



THE HON. A. K. MEEN
Minister of Revenue

**An Act to amend
The Ontario Guaranteed Annual Income Act, 1974**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) Subclause vi of clause *d* of section 1 of *The Ontario Guaranteed Annual Income Act, 1974*, being chapter 58, is amended by striking out,

s. 1 (d) (vi),
amended

(a) subclause C;

(b) the line immediately preceding sub-subclause D;

(c) sub-subclause D; and

(d) the six lines immediately preceding subclause vii,

and inserting in lieu thereof the following:

(C) where the aggregate of the incomes for the base calendar year of the beneficiary and his spouse is equal to or greater than the sum of the amounts described in paragraph 1, 2 or 3 of sub-subclause B,

an amount equal to one-thirty-sixth of the result obtained by subtracting from the sum of,

1. the amount of the aggregate of the incomes for the base calendar year of the beneficiary and his spouse, plus
2. the amount of the pension that is authorized to be paid in the month under the *Old Age Security Act* (Canada), plus

R.S.C. 1970,
c. O-6

3. the maximum amount of the supplement that is authorized to be paid in the month under the *Old Age Security Act* (Canada) to an unmarried person,

the sum of the amounts described in paragraph 1 or 2 of sub-subclause B plus \$12.00,
or

.

s. 1 (*h*),
re-enacted

- (2) Clause *h* of the said section 1 is repealed and the following substituted therefor:

(*h*) "eligible person" means a person who,

- (i) has attained 65 years of age or such lesser age as may be prescribed,
- (ii) is actually residing in Ontario and is entitled to receive a supplement that is paid to him or to his credit through the Ontario regional office of the Income Security Branch of the Department of National Health and Welfare of the Government of Canada,
- (iii) has resided in Canada for the ten years immediately preceding the date on which his application is approved or, if he has not so resided in Canada, has either,

(A) been present in Canada, prior to those ten years and after attaining 18 years of age, for a continuous period of, or for periods the aggregate of which is, at least equal to three times the aggregate periods of absence from Canada during those ten years, and has resided in Canada for at least one year immediately preceding the date on which his application is approved, or

(B) resided in Canada, after attaining 18 years of age and prior to the date on which his application is approved, for a continuous period, or for periods the aggregate of which is, at least forty years,

and

(iv) has resided in Ontario for a period of one full year immediately prior to the date on which his application is approved or, after attaining 18 years of age and prior to the date on which his application is approved, has resided in Ontario for a continuous period, or for periods the aggregate of which is, at least twenty years.

- (3) Clause *k* of the said section 1 is amended by striking out “and” at the end of subclause ii, by adding “and” at the end of subclause iii and by adding thereto the following subclause:

(iv) one-quarter of the value of all taxable Canadian dividends,

.

- 2.—(1) Clause *a* of subsection 2 of section 2 of the said Act is amended by adding at the commencement thereof “subject to clause *d*,”.

- (2) Clause *d* of subsection 2 of the said section 2 is repealed and the following substituted therefor:

(*d*) any month prior to the month following the month in which his qualifying date occurs.

3. Subsections 1 and 2 of section 4 of the said Act are repealed and the following substituted therefor:

(1) Subject to section 2 and subject to the regulations, an application may be approved and increments paid from any date that is prior to that on which the application was received and that is neither earlier than the date one year before the application was received nor earlier than the earliest date in such prior period on which the applicant could be approved as an eligible person, and where the applicant would be an eligible person if his application were approved on or after the day on which his application was received, the application may be approved and increments paid from the first day on or after the receipt of the application on which the applicant could be approved as an eligible person, provided that if the applicant cannot be approved as an eligible person within the three months following the month in which his application was received, his application may be rejected without prejudice to his right to apply again when he can be approved as an eligible person.

s. 8 (8),
amended

- 4.—(1) Subsection 8 of section 8 of the said Act is amended by striking out "*The Family Benefits Act*" in the fifth line and inserting in lieu thereof "*The Ministry of Community and Social Services Act*".

s. 8 (9),
amended

- (2) Subsection 9 of the said section 8 is amended by striking out "*The Family Benefits Act*" in the third line and inserting in lieu thereof "*The Ministry of Community and Social Services Act*".

s. 8 (11),
re-enacted

- (3) Subsection 11 of the said section 8 is repealed and the following substituted therefor:

Interpre-
tation

R.S.O. 1970,
c. 120

- (11) In this section, "board" means the Social Assistance Review Board established and constituted under the provisions of *The Ministry of Community and Social Services Act*.

s. 16 (2),
amended

5. Subsection 2 of section 16 of the said Act is amended by adding thereto the following clauses:

(*l*) altering the provisions of clause *h* of section 1 by reducing or eliminating any period of residence therein specified;

(*m*) prescribing dates other than those specified in subsection 1 of section 4 as of which the application may be approved before or after it was received.

Commence-
ment

6. This Act shall be deemed to have come into force on the 7th day of April, 1976.

Short title

7. This Act may be cited as *The Ontario Guaranteed Annual Income Amendment Act, 1976*.

An Act to amend
The Ontario Guaranteed Annual
Income Act, 1974

1st Reading

April 6th, 1976

2nd Reading

April 13th, 1976

3rd Reading

May 13th, 1976

THE HON. A. K. MEEN
Minister of Revenue

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to amend The Tobacco Tax Act

THE HON. A. K. MEEN
Minister of Revenue



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTES

SECTION 1. Effective April 7th, 1976, the amendment increases by one-quarter of a cent per cigarette the tax imposed on the sale of cigarettes. The increase is from .46¢ per cigarette to .71¢ per cigarette.

SECTION 2. The amendment provides for the compensation of those who collect tax under *The Tobacco Tax Act*. The basis of compensation is the same as that introduced into *The Retail Sales Tax Act* in 1975. Generally speaking, the compensation is equal to 3 per cent of the tax collected, but the compensation may not, in any year, exceed \$500.

An Act to amend The Tobacco Tax Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clause *a* of subsection 1 of section 2 of *The Tobacco Tax Act*, ^{s. 2 (1) (a), re-enacted} being chapter 463 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1972, chapter 16, section 1, is repealed and the following substituted therefor:

(a) seventy-one one-hundredths of 1 cent on every cigarette purchased by him.

2. Section 8 of the said Act is amended by adding thereto the ^{s. 8, amended} following subsection:

(3) For each twelve-month period commencing on the 1st day of April and not earlier than the 1st day of April, 1976, there may be paid to each wholesale dealer designated a collector under this Act or the regulations the lesser of, ^{Compensation to wholesale dealers}

(a) \$500; or

(b) the aggregate of,

(i) 3 per cent of the tax collected by him in such period and shown in a return that is made in accordance with this Act and the regulations and in which the tax shown to have been so collected is \$67 or more,

(ii) \$2 for each return with respect to tax collected by him in such period that is made in accordance with this Act and the regulations and in which the tax shown to have been so collected exceeds \$2 and is less than \$67, and

- (iii) the tax collected by him in such period and shown on a return that is made in accordance with this Act and the regulations and in which the tax shown to have been so collected does not exceed \$2,

as compensation for his services in collecting and remitting the tax imposed by this Act, and such collector may deduct such compensation from the amount otherwise to be remitted to the Treasurer in accordance with this Act and the regulations.

s. 16,
amended

- 3.—**(1) Section 16 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 16, section 2, is further amended by adding thereto the following clause:

(b) providing for compensation to be paid to dealers out of tax collected by them in cases where a dealer is required to complete an inventory under subsection 8 of section 9, and prescribing the conditions under which such compensation will be paid.

s. 16 (i),
amended

- (2) Clause *i* of the said section 16 is amended by striking out "accounts" in the first line and inserting in lieu thereof "amounts".

s. 16,
amended

- (3) The said section 16 is further amended by adding thereto the following subsection:

Regulations

(2) A regulation is, if it so provides, effective with reference to a period before it was filed.

Commence-
ment

- 4.** This Act shall be deemed to have come into force on the 7th day of April, 1976.

Short title

- 5.** This Act may be cited as *The Tobacco Tax Amendment Act, 1976*.

SECTION 3.—Subsection 1. The amendment provides that the compensation for a dealer who is required to make an inventory of his tobacco products may be fixed by regulation. Such inventories are customarily required when the tax rate changes.

Subsection 2. The amendment merely corrects a typographical error.

Subsection 3. The new subsection provides that regulations may be made retroactive as is done in many other of the taxing statutes of the Province.

An Act to amend
The Tobacco Tax Act

1st Reading

April 6th, 1976

2nd Reading

3rd Reading

THE HON. A. K. MEEN
Minister of Revenue

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Tobacco Tax Act

THE HON. A. K. MEEN
Minister of Revenue



BILL 48

1976

An Act to amend The Tobacco Tax Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clause *a* of subsection 1 of section 2 of *The Tobacco Tax Act*, ^{s. 2 (1) (a), re-enacted} being chapter 463 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1972, chapter 16, section 1, is repealed and the following substituted therefor:

(a) seventy-one one-hundredths of 1 cent on every cigarette purchased by him.

2. Section 8 of the said Act is amended by adding thereto the ^{s. 8, amended} following subsection:

(3) For each twelve-month period commencing on the 1st day of April and not earlier than the 1st day of April, 1976, there may be paid to each wholesale dealer designated a collector under this Act or the regulations the lesser of, ^{Compensation to wholesale dealers}

(a) \$500; or

(b) the aggregate of,

(i) 3 per cent of the tax collected by him in such period and shown in a return that is made in accordance with this Act and the regulations and in which the tax shown to have been so collected is \$67 or more,

(ii) \$2 for each return with respect to tax collected by him in such period that is made in accordance with this Act and the regulations and in which the tax shown to have been so collected exceeds \$2 and is less than \$67, and

- (iii) the tax collected by him in such period and shown on a return that is made in accordance with this Act and the regulations and in which the tax shown to have been so collected does not exceed \$2,

as compensation for his services in collecting and remitting the tax imposed by this Act, and such collector may deduct such compensation from the amount otherwise to be remitted to the Treasurer in accordance with this Act and the regulations.

s. 16,
amended

- 3.—(1) Section 16 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 16, section 2, is further amended by adding thereto the following clause:

- (b) providing for compensation to be paid to dealers out of tax collected by them in cases where a dealer is required to complete an inventory under subsection 8 of section 9, and prescribing the conditions under which such compensation will be paid.

s. 16 (i),
amended

- (2) Clause *i* of the said section 16 is amended by striking out "accounts" in the first line and inserting in lieu thereof "amounts".

s. 16,
amended

- (3) The said section 16 is further amended by adding thereto the following subsection:

Regulations

- (2) A regulation is, if it so provides, effective with reference to a period before it was filed.

Commence-
ment

4. This Act shall be deemed to have come into force on the 7th day of April, 1976.

Short title

5. This Act may be cited as *The Tobacco Tax Amendment Act, 1976*.

An Act to amend
The Tobacco Tax Act

1st Reading

April 6th, 1976

2nd Reading

April 13th, 1976

3rd Reading

April 13th, 1976

THE HON. A. K. MEEN
Minister of Revenue

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

**Government
Publications**

**An Act to amend
The Health Insurance Act, 1972**

MR. LELUK



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The purpose of the Bill is to provide insured persons with plastic cards to be used on visits to physicians, laboratories or hospitals, such that the person would receive at the time of the visit a receipt indicating the services performed and the amount to be billed to the Plan.

BILL 49

1976

**An Act to amend
The Health Insurance Act, 1972**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Health Insurance Act, 1972*, being chapter 91, is amended ^{s. 20b, enacted} by adding thereto the following section:

20b.—(1) Every insured person shall be issued a plastic card by the General Manager in the form prescribed by the regulations. ^{Plastic card to be issued}

(2) Notwithstanding clause *b* of subsection 3 of section 20, every patient receiving insured services shall be given a copy, which shall be signed by the patient, produced in the manner prescribed in the regulations, of the account for insured services performed by a physician, laboratory or practitioner. ^{Copy of account to be given to patient}

2. Section 51 of the said Act, as amended by the Statutes of Ontario, 1974, chapter 60, section 12, 1974, chapter 86, section 4 and 1975, chapter 52, section 9, is further amended ^{s. 51, amended} by adding thereto the following clauses:

(u) prescribing the form of plastic card to be issued to insured persons;

(v) prescribing the manner of producing copies of accounts for the purpose of subsection 2 of section 20b.

3. This Act comes into force on the day it receives Royal Assent. ^{Commencement}

4. This Act may be cited as *The Health Insurance Amendment Act, 1976*. ^{Short title}

An Act to amend
The Health Insurance Act, 1972

1st Reading

April 8th, 1976

2nd Reading

3rd Reading

MR. LELUK

(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

An Act to amend The Religious Institutions Act

MR. LELUK



EXPLANATORY NOTE

The purpose of the Bill is to expand the Act to include the various eastern religions set out in the Bill.

BILL 50

1976

An Act to amend The Religious Institutions Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Religious Institutions Act*, being chapter 411 of the Revised Statutes of Ontario, 1970, is amended by adding thereto the following section:

22. All the rights and privileges conferred upon any religious society or congregation mentioned in section 1 extend to and apply to any society or congregation of,

s. 22,
enacted
Rights
extended
to Hindus,
Buddhists,
Sikhs, and
Moslems

- (a) Hindus professing the Hindu religion;
- (b) Buddhists professing the Buddhist religion;
- (c) Sikhs professing the Sikh religion; and
- (d) Moslems professing the Moslem religion.

2. This Act comes into force on the day it receives Royal Assent.
3. This Act may be cited as *The Religious Institutions Amendment Act, 1976*.

Commence-
ment

Short title

An Act to amend
The Religious Institutions Act

1st Reading

April 9th, 1976

2nd Reading

3rd Reading

MR. LELUK

(Private Member's Bill)

72 413
C.B.
856

Ontario, Legislative Assembly

BILL 51

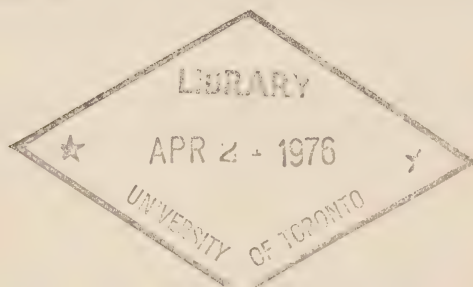
Government Bill

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act respecting The Central Algoma
Board of Education and Teachers Dispute**

THE HON. T. L. WELLS
Minister of Education



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 51

1976

An Act respecting The Central Algoma Board of Education and Teachers Dispute

WHEREAS The Central Algoma Board of Education Preamble
and its secondary school teachers have been negotiating terms and conditions of employment; and whereas a strike by the secondary school teachers against the board of education has continued since the 16th day of February, 1976; and whereas the board of education and its secondary school teachers have been unable to make an agreement as to terms and conditions of employment; and whereas the Commission has advised the Lieutenant Governor in Council that, in the opinion of the Commission, the continuance of the strike will place in jeopardy the successful completion of courses of study by the students affected; and whereas the public interest, and in particular the interests of students, requires that the secondary school teachers return to and resume their duties and that means be found for the settlement of the matters in dispute between the board of education and its secondary school teachers;

Therefore, Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

- (a) "board" means The Central Algoma Board of Education;
- (b) "branch affiliate" means the organization composed of all the teachers employed by the board who are members of The Ontario Secondary School Teachers' Federation;
- (c) "Commission" means the Education Relations Commission established under *The School Boards and Teachers Collective Negotiations Act, 1975*; 1975, c. 72

1975, c. 72

(d) "lock-out" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;

(e) "parties" means the board and the branch affiliate;

(f) "selector" means the selector appointed under this Act;

(g) "strike" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;

(h) "teachers" means the secondary school teachers employed on permanent or probationary contracts by the board.

Resumption
of employ-
ment and
operation
of schools

2.—(1) The teachers who are on strike against the board shall, on the first school day after the day this Act comes into force, return to and resume their duties in accordance with their contracts of employment and written collective understandings in effect on the 31st day of August, 1975 with the board and the board shall, on the first school day after the day this Act comes into force, resume the employment of such teachers in accordance with such contracts and written collective understandings and resume the normal operation of the school in which the teachers are employed.

Strike or
lock-out

(2) During the period from and including the first school day after the day this Act comes into force until the day an agreement that is made between the parties or that includes the decision of the selector comes into effect, no teacher shall take part in a strike against the board and the board shall not lock out a teacher.

Instructional
days

(3) During the period from and including the first school day after the day this Act comes into force to and including the 30th day of June, 1976 and notwithstanding Ontario Regulation 546/73 but only in relation to the teachers to whom this Act applies, the days designated by the board as professional activity days pursuant to Ontario Regulation 546/73 shall not be professional activity days but shall be instructional days within the meaning of that regulation.

Exception

(4) Nothing in this Act precludes a teacher from not returning to and resuming his duties with the board for reasons of health or by mutual consent in writing of the teacher and the board.

Final offer
selection

3.—(1) The parties shall be deemed to have agreed,

- (a) to refer all matters remaining in dispute between them that may be provided for in an agreement under *The School Boards and Teachers Collective Negotiations Act, 1975* to a selector for determination under and in accordance with Part V of that Act; and

- (b) to not withdraw from the proceedings.

(2) The parties, within seven days after the day this Act comes into force, shall jointly give written notice to the Commission stating, ^{Notice of appointment of selector}

- (a) the date of appointment and the name and address of the selector; or

- (b) that the parties have not appointed the selector and that the parties request the Commission to appoint the selector.

(3) Where the parties fail to give a notice to the Commission in accordance with subsection 2 or where the parties request the Commission to appoint the selector, the Commission shall make the appointment and give notice of the appointment of the selector to the parties and the notice shall set out the name and address of the person appointed and the date of the appointment. ^{Appointment of selector by Commission}

(4) Except as otherwise provided in this Act, *The School Boards and Teachers Collective Negotiations Act, 1975* applies to the selector, to the proceedings conducted before him, to the parties and to the teachers. ^{Application of 1975, c. 72}

4.—(1) Notwithstanding subsection 1 of section 51 of *The School Boards and Teachers Collective Negotiations Act, 1975*, the agreement giving effect to all matters agreed upon by the parties and the decision of the selector shall be for the period commencing on the 1st day of September, 1975 and expiring on the 31st day of August, 1976. ^{Term of agreement}

(2) The Commission may, with the concurrence of the selector and the parties, reduce any period of time referred to in section 41, 42, 44, 45 or 48 of *The School Boards and Teachers Collective Negotiations Act, 1975*. ^{Reduction of time periods}

5.—(1) Every person or party that contravenes any provision of this Act is guilty of an offence. ^{Offences}

(2) The provisions of *The School Boards and Teachers Collective Negotiations Act, 1975*, respecting offences and ^{Idem}

penalties and the procedures relating thereto apply in respect of a contravention of any provision of this Act.

Commence-
ment

6. This Act comes into force on the day it receives Royal Assent.

Short title

7. This Act may be cited as *The Central Algoma Board of Education and Teachers Dispute Act, 1976*.

An Act respecting
The Central Algonia Board of
Education and Teachers Dispute

1st Reading

April 9th, 1976

2nd Reading

3rd Reading

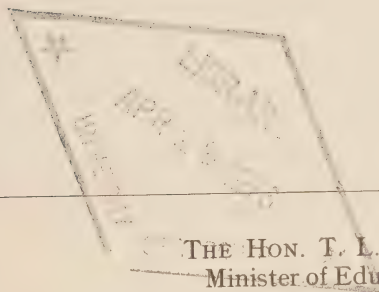
THE HON. T. L. WELLS
Minister of Education

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act respecting The Central Algoma
Board of Education and Teachers Dispute**



THE HON. T. L. WELLS
Minister of Education

(Reprinted as amended by the Committee of the Whole House)



TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

BILL 51

1976

An Act respecting The Central Algoma Board of Education and Teachers Dispute

 WHEREAS The Central Algoma Board of Education Preamble
and its secondary school teachers have been negotiating terms and conditions of employment; and whereas a strike by the secondary school teachers against the board of education began on the 16th day of February, 1976 and was terminated by the teachers on the 12th day of April, 1976; and whereas the board of education and its secondary school teachers have been unable to make an agreement as to terms and conditions of employment; and whereas the public interest requires that means be found for the settlement of the matters in dispute between the board of education and its secondary school teachers; 

Therefore, Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

- (a) "board" means The Central Algoma Board of Education;
- (b) "branch affiliate" means the organization composed of all the teachers employed by the board who are members of The Ontario Secondary School Teachers' Federation;
- (c) "Commission" means the Education Relations Commission established under *The School Boards and Teachers Collective Negotiations Act, 1975*, c. 72;
- (d) "lock-out" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;
- (e) "parties" means the board and the branch affiliate;

(f) "selector" means the selector appointed under this Act;

1975, c. 72

(g) "strike" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;

(h) "teachers" means the secondary school teachers employed on permanent or probationary contracts by the board.

Instructional
days

2. During the period from and including the first school day after the day this Act comes into force to and including the 30th day of June, 1976 and notwithstanding Ontario Regulation 546/73 but only in relation to the teachers to whom this Act applies, the days designated by the board as professional activity days pursuant to Ontario Regulation 546/73 shall not be professional activity days but shall be instructional days within the meaning of that regulation.

Final offer
selection

3.—(1) The parties shall be deemed to have agreed,

(a) to refer all matters remaining in dispute between them that may be provided for in an agreement under *The School Boards and Teachers Collective Negotiations Act, 1975* to a selector for determination under and in accordance with Part V of that Act; and

(b) to not withdraw from the proceedings.

Notice of
appointment
of selector

(2) The parties, within seven days after the day this Act comes into force, shall jointly give written notice to the Commission stating,

(a) the date of appointment and the name and address of the selector; or

(b) that the parties have not appointed the selector and that the parties request the Commission to appoint the selector.

Appointment
of selector by
Commission

(3) Where the parties fail to give a notice to the Commission in accordance with subsection 2 or where the parties request the Commission to appoint the selector, the Commission shall make the appointment and give notice of the appointment of the selector to the parties and the notice shall set out the name and address of the person appointed and the date of the appointment.

(4) Except as otherwise provided in this Act, *The School Boards and Teachers Collective Negotiations Act, 1975* ^{Application of 1975, c. 72} applies to the selector, to the proceedings conducted before him, to the parties and to the teachers.

4.—(1) Notwithstanding subsection 1 of section 51 of *The School Boards and Teachers Collective Negotiations Act, 1975*, ^{Term of agreement} the agreement giving effect to all matters agreed upon by the parties and the decision of the selector shall be for the period commencing on the 1st day of September, 1975 and expiring on the 31st day of August, 1976.

(2) The Commission may, with the concurrence of the selector and the parties, reduce any period of time referred to in section 41, 42, 44, 45 or 48 of *The School Boards and Teachers Collective Negotiations Act, 1975*. ^{Reduction of time periods}

5.—(1) Every person or party that contravenes any provision of this Act is guilty of an offence. ^{Offences}

(2) The provisions of *The School Boards and Teachers Collective Negotiations Act, 1975*, ^{Idem} respecting offences and penalties and the procedures relating thereto apply in respect of a contravention of any provision of this Act.

6. This Act comes into force on the day it receives Royal Assent. ^{Commencement}

7. This Act may be cited as *The Central Algoma Board of Education and Teachers Dispute Act, 1976*. ^{Short title}

An Act respecting
The Central Algoma Board of
Education and Teachers Dispute

1st Reading

April 9th, 1976

2nd Reading

April 13th, 1976

3rd Reading

THE HON. T. L. WELLS
Minister of Education

*(Reprinted as amended by the
Committee of the Whole House)*

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act respecting The Sault Ste. Marie
Board of Education and Teachers Dispute**

THE HON. T. L. WELLS
Minister of Education



BILL 52

1976

An Act respecting The Sault Ste. Marie Board of Education and Teachers Dispute

WHEREAS The Sault Ste. Marie Board of Education Preamble
and its secondary school teachers have been negotiating terms and conditions of employment; and whereas a state of strike by the secondary school teachers against the board of education has been in effect since the 5th day of February, 1976; and whereas the board of education and its secondary school teachers have been unable to make an agreement as to terms and conditions of employment; and whereas the public interest, and in particular the interests of students, requires that the secondary school teachers return to and resume their duties and that means be found for the settlement of the matters in dispute between the board of education and its secondary school teachers;

Therefore, Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

- (a) "arbitrator" means the arbitrator appointed under this Act;
- (b) "board" means The Sault Ste. Marie Board of Education;
- (c) "branch affiliate" means the organization composed of all the teachers employed by the board who are members of The Ontario Secondary School Teachers' Federation;
- (d) "Commission" means the Education Relations Commission established under *The School Boards and Teachers Collective Negotiations Act, 1975*, c. 72;
- (e) "lock-out" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;

(f) "parties" means the board and the branch affiliate;

1975, c. 72

(g) "strike" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;

(h) "teachers" means the secondary school teachers employed on permanent or probationary contracts by the board.

Resumption
of employ-
ment and
operation
of schools

2.—(1) The teachers who are on strike against the board shall, on the first Tuesday following the day this Act comes into force, return to and resume their duties in accordance with their contracts of employment and written collective understandings in effect on the 31st day of August, 1975 with the board and the board shall, on the first Tuesday following the day this Act comes into force, resume the employment of such teachers in accordance with such contracts and written collective understandings and resume the normal operation of the schools in which the teachers are employed.

Strike or
lock-out

(2) During the period from and including the first Tuesday following the day this Act comes into force until the day an agreement that is made between the parties or that includes the decision of the arbitrator comes into effect, no teacher shall take part in a strike against the board and the board shall not lock out a teacher.

Exception

(3) Nothing in this Act precludes a teacher from not returning to and resuming his duties with the board for reasons of health or by mutual consent in writing of the teacher and the board.

Arbitration

3.—(1) The parties shall be deemed to have agreed to refer all matters remaining in dispute between them that may be provided for in an agreement under *The School Boards and Teachers Collective Negotiations Act, 1975* to an arbitrator for determination under and in accordance with Part IV of that Act.

Appointment
of arbitrator

(2) The Lieutenant Governor in Council shall forthwith after this Act comes into force appoint the arbitrator referred to in subsection 1.

Notices of
matters
remaining
in dispute

(3) The parties shall each give written notice to the arbitrator within seven days after the day this Act comes into force setting out all the matters the parties have agreed upon for inclusion in an agreement and all the matters remaining in dispute between the parties, and the notice

shall be deemed to be notice to the Commission in accordance with subsection 1 of section 29 of *The School Boards and Teachers Collective Negotiations Act, 1975*, c. 72.

(4) The arbitrator upon receipt of a notice shall examine into and decide all matters that are in dispute between the parties as evidenced by the notices referred to in subsection 3 and any other matters that appear to him to be necessary to be decided in order to make a decision. Procedure

(5) Except as otherwise provided in this Act, *The School Boards and Teachers Collective Negotiations Act, 1975* applies to the arbitrator, to the proceedings conducted before him, to the parties and to the teachers. Application of 1975, c. 72

4.—(1) Notwithstanding subsection 1 of section 51 of *The School Boards and Teachers Collective Negotiations Act, 1975*, the agreement giving effect to all matters agreed upon by the parties and the decision of the arbitrator shall be for the period commencing on the 1st day of September, 1975 and expiring on the 31st day of August, 1977. Term of agreement

(2) Notwithstanding subsection 1 of section 36 of *The School Boards and Teachers Collective Negotiations Act, 1975*, the arbitrator shall complete the consideration of all matters in dispute between the parties and shall report in writing his decision on the matters to the parties and to the Commission within thirty days after his appointment as arbitrator or within such longer period of time as may be provided in writing by the arbitrator and consented to by the Commission. Time for report of arbitrator

5.—(1) Every person, party or board of education that contravenes any provision of this Act is guilty of an offence. Offences

(2) The provisions of *The School Boards and Teachers Collective Negotiations Act, 1975*, respecting offences and penalties and the procedures relating thereto apply in respect of a contravention of any provision of this Act. Idem

6. This Act comes into force on the day it receives Royal Assent. Commencement

7. This Act may be cited as *The Sault Ste. Marie Board of Education and Teachers Dispute Act, 1976*. Short title

An Act respecting The Sault Ste. Marie
Board of Education and Teachers Dispute

1st Reading

April 13th, 1976

2nd Reading

3rd Reading

THE HON. T. L. WELLS
Minister of Education

(Government Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act respecting The Sault Ste. Marie
Board of Education and Teachers Dispute**

THE HON. T. L. WELLS
Minister of Education



BILL 52

1976

An Act respecting The Sault Ste. Marie Board of Education and Teachers Dispute

WHEREAS The Sault Ste. Marie Board of Education Preamble
and its secondary school teachers have been negotiating terms and conditions of employment; and whereas a state of strike by the secondary school teachers against the board of education has been in effect since the 5th day of February, 1976; and whereas the board of education and its secondary school teachers have been unable to make an agreement as to terms and conditions of employment; and whereas the public interest, and in particular the interests of students, requires that the secondary school teachers return to and resume their duties and that means be found for the settlement of the matters in dispute between the board of education and its secondary school teachers;

Therefore, Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

Interpre-
tation

- (a) "arbitrator" means the arbitrator appointed under this Act;
- (b) "board" means The Sault Ste. Marie Board of Education;
- (c) "branch affiliate" means the organization composed of all the teachers employed by the board who are members of The Ontario Secondary School Teachers' Federation;
- (d) "Commission" means the Education Relations Commission established under *The School Boards and Teachers Collective Negotiations Act, 1975*; 1975, c. 72
- (e) "lock-out" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;

(f) "parties" means the board and the branch affiliate;

1975, c. 72

(g) "strike" has the same meaning as in *The School Boards and Teachers Collective Negotiations Act, 1975*;

(h) "teachers" means the secondary school teachers employed on permanent or probationary contracts by the board.

Resumption
of employ-
ment and
operation
of schools

2.—(1) The teachers who are on strike against the board shall, on the first Tuesday following the day this Act comes into force, return to and resume their duties in accordance with their contracts of employment and written collective understandings in effect on the 31st day of August, 1975 with the board and the board shall, on the first Tuesday following the day this Act comes into force, resume the employment of such teachers in accordance with such contracts and written collective understandings and resume the normal operation of the schools in which the teachers are employed.

Strike or
lock-out

(2) During the period from and including the first Tuesday following the day this Act comes into force until the day an agreement that is made between the parties or that includes the decision of the arbitrator comes into effect, no teacher shall take part in a strike against the board and the board shall not lock out a teacher.

Exception

(3) Nothing in this Act precludes a teacher from not returning to and resuming his duties with the board for reasons of health or by mutual consent in writing of the teacher and the board.

Arbitration

3.—(1) The parties shall be deemed to have agreed to refer all matters remaining in dispute between them that may be provided for in an agreement under *The School Boards and Teachers Collective Negotiations Act, 1975* to an arbitrator for determination under and in accordance with Part IV of that Act.

Appointment
of arbitrator

(2) The Lieutenant Governor in Council shall forthwith after this Act comes into force appoint the arbitrator referred to in subsection 1.

Notices of
matters
remaining
in dispute

(3) The parties shall each give written notice to the arbitrator within seven days after the day this Act comes into force setting out all the matters the parties have agreed upon for inclusion in an agreement and all the matters remaining in dispute between the parties, and the notice

shall be deemed to be notice to the Commission in accordance with subsection 1 of section 29 of *The School Boards and Teachers Collective Negotiations Act, 1975*, c. 72.

(4) The arbitrator upon receipt of a notice shall examine into and decide all matters that are in dispute between the parties as evidenced by the notices referred to in subsection 3 and any other matters that appear to him to be necessary to be decided in order to make a decision. Procedure

(5) Except as otherwise provided in this Act, *The School Boards and Teachers Collective Negotiations Act, 1975* applies to the arbitrator, to the proceedings conducted before him, to the parties and to the teachers. Application of 1975, c. 72

4.—(1) Notwithstanding subsection 1 of section 51 of *The School Boards and Teachers Collective Negotiations Act, 1975*, the agreement giving effect to all matters agreed upon by the parties and the decision of the arbitrator shall be for the period commencing on the 1st day of September, 1975 and expiring on the 31st day of August, 1977. Term of agreement

(2) Notwithstanding subsection 1 of section 36 of *The School Boards and Teachers Collective Negotiations Act, 1975*, the arbitrator shall complete the consideration of all matters in dispute between the parties and shall report in writing his decision on the matters to the parties and to the Commission within thirty days after his appointment as arbitrator or within such longer period of time as may be provided in writing by the arbitrator and consented to by the Commission. Time for report of arbitrator

5.—(1) Every person, party or board of education that contravenes any provision of this Act is guilty of an offence. Offences

(2) The provisions of *The School Boards and Teachers Collective Negotiations Act, 1975*, respecting offences and penalties and the procedures relating thereto apply in respect of a contravention of any provision of this Act. Idem

6. This Act comes into force on the day it receives Royal Assent. Commencement

7. This Act may be cited as *The Sault Ste. Marie Board of Education and Teachers Dispute Act, 1976*. Short title

An Act respecting The Sault Ste. Marie
Board of Education and Teachers Dispute

1st Reading

April 13th, 1976

2nd Reading

April 14th, 1976

3rd Reading

April 14th, 1976

THE HON. T. L. WELLS
Minister of Education

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

An Act to provide Assistance to Elderly Tenants

MR. RENWICK

TORONTO

PRINTED BY J. C. THATCHER, QUEEN'S PRINTER FOR ONTARIO

EXPLANATORY NOTE

The Bill would permit any municipality to make payments to tenants of residential real property on the same terms and conditions as if such tenants were owners of real property entitled to uniform credit against real property taxes under *The Municipal Elderly Resident's Assistance Act, 1973*.

BILL 53

1976

An Act to provide Assistance to Elderly Tenants

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act, "tenant" means a tenant within the meaning of *The Landlord and Tenant Act*. Interpre-
tation
R.S.O. 1970,
c. 236

2. Notwithstanding any general or special Act, the council of a municipality may pass by-laws authorizing and directing the treasurer of the municipality to make payments to tenants of residential real property that is separately assessed under *The Assessment Act* in the municipality of a uniform amount to be determined by the council of the municipality in like manner and upon the same terms and conditions as if such tenant were an owner of real property entitled to a uniform credit against real property taxes under *The Municipal Elderly Resident's Assistance Act, 1973*. By-laws
authorizing
payments
to tenants
R.S.O. 1970,
c. 32
1973, c. 154

3. This Act comes into force on the day it receives Royal Assent. Commence-
ment

4. This Act may be cited as *The Municipal Elderly Tenants Assistance Act, 1976*. Short title

An Act to provide
Assistance to Elderly
Tenants

1st Reading

April 13th, 1976

2nd Reading

3rd Reading

MR. RENWICK

(Private Member's Bill)

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act to amend
The Municipality of Metropolitan Toronto Act**

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs



EXPLANATORY NOTES

SECTION 1. Subsection 4 of section 10 presently reads as follows:

- (4) *When a vacancy occurs in the office of a member other than the chairman or a member who held office by reason of being a mayor, the council of the area municipality, of which he was a member, shall within fifteen days after the vacancy occurs appoint his successor to hold office for the remainder of the term of his predecessor, provided that, if he held office by reason of being a controller, another controller shall be appointed or, if he held office under subsection 2 of section 5 by reason of being an alderman, another alderman shall be appointed or, if he held office under subsection 3 of section 5 by reason of being an alderman for a ward, another alderman for such ward shall be appointed.*

The effect of the amendment is to enlarge from 15 to 60 days the period of time within which the council of the appropriate area municipality must appoint a successor in the event of a vacancy occurring on the Metropolitan Council.

SECTION 2. Subsection 3 of section 22 presently reads as follows:

- (3) *No person shall be appointed as an auditor of the Metropolitan Corporation who is or during the preceding year was a member of the Metropolitan Council or of the council of an area municipality or of any local board the accounts and transactions of which it would as auditor be his duty to audit, or who has or during the preceding year had any direct or indirect interest in any contract with the Metropolitan Corporation or an area municipality or any such local board, or any employment with any of them other than as an auditor.*

The effect of the amendment is to permit a person to act as auditor of the Metropolitan Corporation despite having rendered any professional services, in the preceding year to Metro, an area municipality or a local board thereof.

SECTION 3. Subsection 6 of section 29 presently reads as follows:

- (6) *If the Metropolitan Corporation fails to make any payment as required by clause b of subsection 5, the area municipality may charge the Metropolitan Corporation interest at the rate of one-half of 1 per cent for each month or fraction thereof that the payment is overdue.*

The re-enactment will permit an area municipality to charge Metro an interest rate of up to 12 per cent per annum if payment is late on amounts owing to it by Metro in connection with waterworks assumed by Metro that were formerly vested in the area municipality.

SECTION 4. This amendment to the Act is similar in principle to section 3 of the Bill; it relates to the assumption of sewage treatment works by the Metropolitan Corporation.

SECTION 5. The re-enactment will permit an area municipality to charge Metro an interest rate of up to 12 per cent per annum if payment is late on amounts owing to it by Metro; it relates to the assumption of lands and equipment by the Metropolitan Corporation for waste disposal. (See note to section 3)

An Act to amend The Municipality of Metropolitan Toronto Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 4 of section 10 of *The Municipality of Metropolitan Toronto Act*, being chapter 295 of the Revised Statutes of Ontario, 1970, is amended by striking out "fifteen" in the fourth line and inserting in lieu thereof "sixty". s. 10 (4),
amended
2. Subsection 3 of section 22 of the said Act is amended by striking out "as an auditor" in the ninth line and inserting in lieu thereof "for services within his professional capacity". s. 22 (3),
amended
3. Subsection 6 of section 29 of the said Act is repealed and the following substituted therefor: s. 29 (6),
re-enacted

(6) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 5, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made. Default

4. Subsection 6 of section 52 of the said Act is repealed and the following substituted therefor: s. 52 (6),
re-enacted

(6) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 5, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made. Default

5. Subsection 10 of section 65 of the said Act is repealed and the following substituted therefor: s. 65 (10),
re-enacted

Default

(10) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 9, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

s. 79a,
re-enacted

6. Section 79a of the said Act, as enacted by the Statutes of Ontario, 1972, chapter 89, section 2, is repealed and the following substituted therefor:

Reserved
lanes for
public transit
motor
vehicles, etc.

79a. The Metropolitan Council may by by-law designate any lane on a metropolitan road as solely or principally for use by public transit motor vehicles, taxicabs and private motor vehicles carrying such number of passengers as may be specified in the by-law and prohibit and regulate the use thereof by all other vehicles to such extent and for such period or periods as may be specified and for the purposes of this section, "public transit motor vehicle" means a motor vehicle owned and operated by the Toronto Transit Commission as part of its regular passenger transportation service.

s. 84,
re-enacted

7. Section 84 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 171, section 1, is repealed and the following substituted therefor:

Use of
sidewalks,
etc.,
metropolitan
roads

84. The Metropolitan Council may by by-law empower the council of any area municipality to lease or license the use of sidewalks and untravelled portions of metropolitan roads within the area municipality for such purposes as the council of the area municipality may by lease or licence permit.

s. 90,
re-enacted

8. Section 90 of the said Act is repealed and the following substituted therefor:

Control
of
development

R.S.O. 1970,
c. 349

90.—(1) The Metropolitan Council has, with respect to all land lying within a distance of 150 feet from any limit of a metropolitan road, all the powers conferred on the council of a local municipality by sections 35, 35a and 35b of *The Planning Act*.

Conflict with
local by-laws

(2) In the event of conflict between a by-law passed under subsection 1 by the Metropolitan Council and a by-law passed under section 35 of *The Planning Act* or a predecessor of such section or under section 35b of the said Act by the council of the area municipality in which the land is situate, the by-law passed by the Metropolitan Council prevails to the extent of such conflict, but in all

SECTION 6. Section 79a of the Act presently reads as follows:

79a. The Metropolitan Council may by by-law designate any lane on a metropolitan road as solely or principally for use by public transit motor vehicles and prohibit the use thereof by vehicles other than public transit motor vehicles to such extent and for such period or periods as may be specified, and for the purpose of this section "public transit motor vehicle" means a motor vehicle owned and operated by the Toronto Transit Commission as part of its regular passenger transportation service.

The effect of the re-enactment is to add "taxi cabs and private motor vehicles carrying such number of passengers as may be specified in the by-law" to the classes of vehicles that may use the designated lane on metropolitan roads.

SECTION 7. Section 84 presently reads as follows:

84. The Metropolitan Council may by by-law empower the council of any area municipality to lease or license the use of untravelling portions of metropolitan roads within the area municipality to the owners or occupants of adjoining property that is lawfully used for commercial or industrial purposes to be used for such purposes as the council of the area municipality may by lease or licence permit.

The restriction embodied in the words underlined is removed in the re-enactment; the authority to license is extended to sidewalks on metropolitan roads.

SECTION 8. Section 90 of the Act presently reads as follows:

- 90.—(1) The Metropolitan Council has, with respect to all land lying within a distance of 150 feet from any limit of a metropolitan road, all the powers conferred on the council of a local municipality by section 35 of The Planning Act.*
- (2) In the event of conflict between a by-law passed under subsection 1 by the Metropolitan Council and a by-law passed under section 35 of The Planning Act or a predecessor of such section by the council of the area municipality in which the land is situate, the by-law passed by the Metropolitan Council prevails to the extent of such conflict, but in all other respects the by-law passed by the council of the area municipality remains in full force and effect.*

The re-enactment confers on the Metropolitan Council, in addition to the power it now has to pass zoning by-laws under section 35 of *The Planning Act*, the power to pass by-laws under sections 35a and 35b of that Act. Those sections permit development control by-laws and the requirement of land for park purposes respectively. In all three cases the authority of the Metropolitan Council is confined to land lying within 150 feet from any limit of a metropolitan road.

SECTION 9. The amendment is similar in intent to section 3 of the Bill relating to interest charges on late payments and has reference to roads assumed as metropolitan roads by the Metropolitan Corporation.

SECTION 10. The section added provides for an area municipality assuming the outstanding debenture debt in respect of a metropolitan road that is transferred back to the local municipality; its provisions are the converse of those that apply when a road is assumed as a metropolitan road by the Metropolitan Corporation.

other respects the by-law passed by the council of the area municipality remains in full force and effect.

9. Subsection 3 of section 95 of the said Act is repealed and the following substituted therefor: s. 95 (3), re-enacted

(3) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 1, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made. Default

10. The said Act is amended by adding thereto the following section: s. 95a, enacted

95a.—(1) Where a road or part thereof is removed from the metropolitan road system and is transferred to the local municipality in which it is situate pursuant to subsection 7 of section 68, Liability when road transferred to local municipality

- (a) no compensation or damages shall be payable to the Metropolitan Corporation;
- (b) the area municipality thereafter shall pay to the Metropolitan Corporation on or before the due date all amounts of principal and interest becoming due upon any outstanding debentures issued by the Metropolitan Corporation in respect of such road or part;
- (c) the Metropolitan Corporation shall no longer pay to the area municipality the amounts of principal and interest becoming due upon any outstanding debentures issued by the area municipality in respect of such road or part prior to the assumption of such road by the Metropolitan Corporation.

(2) If the area municipality fails to make any payments as required by clause *b* of subsection 1, the Metropolitan Corporation may charge the area municipality interest at the rate of 12 per cent *per annum* or such lower rate as the Metropolitan Council determines from the due date until payment is made. Default

(3) In the event of any doubts as to whether any outstanding debenture was issued in respect of the road referred to in subsection 1, the Municipal Board, upon application, may determine the matter and its decision is final. Settling of doubts

s. 112 (3),
re-enacted

- 11.** Subsection 3 of section 112 of the said Act is repealed and the following substituted therefor:

Default

(3) If the Metropolitan Corporation fails to make any payment as required by subsection 1, or if the Commission fails to make any payment as required by subsection 2, the area municipality may charge the Metropolitan Corporation, or the Metropolitan Corporation may charge the Commission, as the case may be, interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality or the Metropolitan Council determines, from the date payment is due until it is made.

s. 133 (2),
re-enacted

- 12.** Subsection 2 of section 133 of the said Act is repealed and the following substituted therefor:

Default

(2) If the Metropolitan Corporation fails to make any payments as required by subsection 1, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

s. 147 (5),
re-enacted

- 13.** Subsection 5 of section 147 of the said Act is repealed and the following substituted therefor:

Default

(5) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 4, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

s. 150 (6),
re-enacted

- 14.** Subsection 6 of section 150 of the said Act is repealed and the following substituted therefor:

Default

(6) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 5, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

s. 160 (3),
re-enacted

- 15.—(1)** Subsection 3 of section 160 of the said Act is repealed and the following substituted therefor:

Default

(3) If the Metropolitan Corporation fails to make any payment as required by subsection 2, the City may charge the Metropolitan Corporation interest at the rate of 12 per cent

SECTION 11. The amendment is similar in intent to section 3 of the Bill relating to interest charges on late payments and relates to land and assets assumed by the Toronto Transit Commission.

SECTION 12. The amendment is similar in intent to section 3 of the Bill relating to interest charges on late payments and relates to the assumption by the Metropolitan Corporation of liability for outstanding debentures issued for school purposes.

SECTION 13. The amendment is similar in intent to section 3 of the Bill relating to interest charges on late payments and relates to land and property used for public library purposes that is assumed by the Metropolitan Corporation.

SECTION 14. The amendment is similar in intent to section 3 of the Bill relating to interest charges on late payments and relates to land and property used for public welfare purposes that is assumed by the Metropolitan Corporation.

SECTION 15.—Subsection 1. The amendment is similar in intent to section 3 of the Bill relating to interest charges on late payments and relates to the home for the aged established by the City of Toronto that is vested in the Metropolitan Corporation.

Subsection 2. Subsection 5 of section 160 reads as follows:

- (5) *If the Minister of Community and Social Services certifies that Lambert Lodge in the City of Toronto is no longer required by the Metropolitan Corporation for use as a home for the aged, the Metropolitan Corporation shall thereupon transfer that portion of the real property known as Lambert Lodge that was used for the purposes of a home for the aged and was vested in the Metropolitan Corporation by subsection 1 to The Corporation of the City of Toronto, and no compensation or damages shall be payable to the Metropolitan Corporation in respect thereof.*

SECTION 16. The amendment is similar in intent to section 3 of the Bill relating to interest charges on late payments and relates to land and property used for police purposes that is assumed by the Metropolitan Corporation.

SECTION 17. The amendment is similar in intent to section 3 of the Bill relating to interest charges on late payments and relates to land and property used for public parks, recreation areas, etc., that is assumed by the Metropolitan Corporation.

SECTION 18. Subclauses iii and iv of clause *a* of subsection 2 of section 212 presently read as follows:

(iii) *term deposits, deposit receipts, deposit notes, certificates of deposit, acceptances and other similar instruments issued, accepted or endorsed by any chartered bank to which the Bank Act (Canada) applies,*

(iv) *loans by way of promissory notes of the borrower to any municipality, or to any local board as defined in The Municipal Affairs Act;*

They set out types of security in which the Metropolitan Corporation, or any area municipality, may invest moneys not immediately required. The re-enactment of subclause iii adds instruments of the type mentioned that are guaranteed by a bank as an authorized investment. The re-enactment of subclause iv clarifies and expands the types of promissory notes that may be invested in.

SECTION 19. Subsection 1 of section 215 presently reads as follows:

(1) *Notwithstanding section 214, the Metropolitan Council may, in any year before the adoption of the estimates for that year, levy against each of the area municipalities a sum not exceeding 50 per cent of the levy made by the Metropolitan Council in the preceding year against that area municipality or against the former area municipalities included within that area municipality, and subsections 14 and 15 of section 214 apply to such a levy.*

The effect of the re-enactment is to increase from 50 per cent to 75 per cent the portion of the preceding year's levy that the Metropolitan Council may levy in any year against the area municipalities before the estimates for that year are adopted.

per annum or such lower rate as the council of the City determines, from the date payment is due until it is made.

(2) Subsection 5 of the said section 160 is repealed.

s. 160 (5),
repealed

16. Subsection 6 of section 182 of the said Act is repealed and the following substituted therefor:

s. 182 (6),
re-enacted

(6) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 5, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

Default

17. Subsection 3 of section 206 of the said Act is repealed and the following substituted therefor:

s. 206 (3),
re-enacted

(3) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 2, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

Default

18. Subclauses iii and iv of clause *a* of subsection 2 of section 212 of the said Act, as re-enacted by the Statutes of Ontario, 1974, chapter 42, section 13, are repealed and the following substituted therefor:

s. 212 (2) (a)
(iii, iv),
re-enacted

(iii) term deposits, deposit receipts, deposit notes, certificates of deposit, acceptances and other similar instruments issued, accepted, guaranteed or endorsed by a chartered bank to which the *Bank Act* (Canada) applies,

R.S.C. 1970,
c. B-1

(iv) promissory notes of a metropolitan, regional or district municipality or of a municipality as defined in *The Municipal Affairs Act*, or of a conservation authority established under *The Conservation Authorities Act*; or

R.S.O. 1970,
cc. 118, 78

19. Subsection 1 of section 215 of the said Act is repealed and the following substituted therefor:

s. 215 (1),
re-enacted

(1) Notwithstanding section 214, the Metropolitan Council may, in any year before the adoption of the estimates for that year, levy against each of the area municipalities

Levy
authorized
before
estimates
adopted

a sum not exceeding 75 per cent of the levy made by the Metropolitan Council in the preceding year against that area municipality or against the former area municipalities included within that area municipality, and subsections 14 and 15 of section 214 apply to such a levy.

s. 223 (9),
amended

20.—(1) Subsection 9 of section 223 of the said Act is amended by striking out “at one time and” in the first line.

s. 223 (16),
re-enacted

(2) Subsection 16 of the said section 223 is repealed and the following substituted therefor:

Debenture
registration
and
retirement
fund
R.S.O. 1970,
c. 284

(16) Subsections 4 and 16 of section 288, sections 289 and 290, and subsections 1 and 2 of section 291*a* of *The Municipal Act* apply *mutatis mutandis* to the Corporation.

Registration
of
debenture as
to principal
and interest

(16*a*) Subsection 4 of section 326 of *The Municipal Act* applies and shall be deemed to have always applied, *mutatis mutandis*, to the Metropolitan Corporation.

Admini-
stration
of retirement
fund

(16*b*) The retirement fund for term debentures shall be administered by the sinking fund committee in all respects in the same manner as a sinking fund established under this section, and the provisions of subsections 21 to 41 of this section with respect to a sinking fund shall apply *mutatis mutandis* to such retirement fund.

s. 223,
amended

(3) The said section 223, as amended by the Statutes of Ontario, 1975, chapter 22, section 6, is further amended by adding thereto the following subsection:

Debentures
rank *pari*
passu

(42) Notwithstanding the provisions of any general or special Act or any differences in date of issue or maturity, every debenture issued shall rank concurrently and *pari passu* in respect of payment of principal and interest thereon with all other debentures of the Metropolitan Corporation except as to the availability of any sinking funds applicable to any particular issue of debentures.

s. 241 (1),
re-enacted

21. Subsection 1 of section 241 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 171, section 7 and 1974, chapter 114, section 6, is repealed and the following substituted therefor:

Application
of
R.S.O. 1970,
c. 284

(1) Section 5, Parts XV, XVI, XVII and XXI, sections 248*a* and 249, subsection 3 of section 308, and paragraphs 3, 10, 11, 12, 24, 29 and 42 of section 352 of *The Municipal Act*, apply *mutatis mutandis* to the Metropolitan Corporation.

SECTION 20.—Subsection 1. The amendment deletes the requirement that all debentures under a debenture by-law be issued at one time.

Subsection 2. Subsection 16 of section 223 presently reads as follows:

(16) *Section 290 of The Municipal Act applies mutatis mutandis to the Metropolitan Corporation.*

The additional provisions of *The Municipal Act* made applicable to the Metropolitan Corporation provide for:

- (i) instalment debentures,
- (ii) fully registered debentures,
- (iii) debentures, a specified amount of the principal of which is subject to annual redemption by lot, and
- (iv) term debentures.

Subsection 3. The subsection added provides that all debentures issued by the Metropolitan Corporation rank equally.

SECTION 21. Subsection 1 of section 241 presently reads as follows:

(1) *Section 5, Parts XV, XVI, XVII and XXI, section 249, subsection 3 of section 308 and paragraphs 3, 10, 11, 12, 24, 29, 42 and 46 of section 352 of The Municipal Act apply mutatis mutandis to the Metropolitan Corporation.*

The re-enactment makes applicable to the Metropolitan Corporation, in addition to those provisions already applicable to it, the provision of *The Municipal Act* conferring a general power to make grants (s. 248a). Deleted is the reference to paragraph 46 of section 352 permitting aid in respect of a common disaster as it is encompassed under section 248a.

SECTION 22. Section 242 presently reads as follows:

242. The Metropolitan Council may, by a vote of three-fourths of the members of the Council present and voting, expend in any year such sum as it may determine for the purpose of diffusing information respecting the advantages of the municipality as an industrial, business, educational, residential or vacation centre and may make annual grants for a period not exceeding five years, and upon the expiration of any such period may make similar grants for a further period not exceeding five years.

The deletion of the words shown underlined brings the section into conformity with the provisions to be found in the Acts establishing the various regional municipalities.

SECTION 23. Section 244 reads as follows:

244. The Metropolitan Council may make annual grants, in such amounts as it may determine, to institutions, associations and persons carrying on or engaged in works that in the opinion of the Metropolitan Council are for the general advantage of the inhabitants of the Metropolitan Area.

The section is no longer required in view of the broad granting powers contained in section 248a of *The Municipal Act*, made applicable to the Metropolitan Corporation by section 21 of the Bill.

SECTION 248a of *The Municipal Act* reads as follows:

- 248a.—(1) Notwithstanding any special provision in this Act or in any other general or special Act, the council of every municipality may, subject to section 248, make grants on such terms and conditions as to security and otherwise as the council may consider expedient to any person, institution, association, group or body of any kind, including a fund, within or outside the boundaries of the municipality for any purpose that, in the opinion of the council, is in the interests of the municipality.*
- (2) The power to make a grant includes the power to guarantee a loan and to make a grant by way of loan and to charge interest on such loan.*
- (3) A guarantee of loan made under this section shall be deemed to be a debt for the purposes of section 293 and, where the term of the loan in respect of which such guarantee is made may extend beyond the current year, such guarantee shall be deemed to be an act, the cost of which is to be raised in a subsequent year and shall be subject to the provisions of section 64 of The Ontario Municipal Board Act.*
- (4) For the purposes of this section, "person" includes a municipal corporation.*

22. Section 242 of the said Act is repealed and the following ^{s. 242.} substituted therefor: ^{re-enacted}

242. The Metropolitan Council may expend in any year ^{Expenses for} such sum as it may determine for the purpose of diffusing ^{diffusing} information ^{information} respecting the advantages of the municipality as an industrial, business, educational, residential or vacation centre.

23. Section 244 of the said Act, as amended by the Statutes of ^{s. 244.} Ontario, 1974, chapter 114, section 7, is repealed. ^{repealed}

24.—(1) This Act, except section 19, comes into force on the day ^{Commence-} it receives Royal Assent. ^{ment}

(2) Section 19 comes into force on the 1st day of January, ^{Idem} 1977.

25. This Act may be cited as *The Municipality of Metropolitan* ^{Short title} *Toronto Amendment Act, 1976.*

An Act to amend
The Municipality of Metropolitan
Toronto Act

1st Reading

April 14th, 1976

2nd Reading

3rd Reading

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

(Government Bill)

470
256
BILL 54

3RD SESSION, 30TH LEGISLATURE, ONTARIO
25 ELIZABETH II, 1976

Government
Publications

**An Act to amend
The Municipality of Metropolitan Toronto Act**

THE HON. W. D. McKEOUGH
Treasurer of Ontario and Minister of Economics and
Intergovernmental Affairs

TORONTO

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An Act to amend The Municipality of Metropolitan Toronto Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 4 of section 10 of *The Municipality of Metropolitan Toronto Act*, being chapter 295 of the Revised Statutes of Ontario, 1970, is amended by striking out "fifteen" in the fourth line and inserting in lieu thereof "sixty". s. 10 (4),
amended
2. Subsection 3 of section 22 of the said Act is amended by striking out "as an auditor" in the ninth line and inserting in lieu thereof "for services within his professional capacity". s. 22 (3),
amended
3. Subsection 6 of section 29 of the said Act is repealed and the following substituted therefor: s. 29 (6),
re-enacted

(6) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 5, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made. Default

4. Subsection 6 of section 52 of the said Act is repealed and the following substituted therefor: s. 52 (6),
re-enacted

(6) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 5, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made. Default

5. Subsection 10 of section 65 of the said Act is repealed and the following substituted therefor: s. 65 (10),
re-enacted

Default

(10) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 9, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

s. 79a,
re-enacted

6. Section 79a of the said Act, as enacted by the Statutes of Ontario, 1972, chapter 89, section 2, is repealed and the following substituted therefor:

Reserved
lanes for
public transit
motor
vehicles, etc.

79a. The Metropolitan Council may by by-law designate any lane on a metropolitan road as solely or principally for use by public transit motor vehicles, taxicabs and private motor vehicles carrying such number of passengers as may be specified in the by-law and prohibit and regulate the use thereof by all other vehicles to such extent and for such period or periods as may be specified and for the purposes of this section, "public transit motor vehicle" means a motor vehicle owned and operated by the Toronto Transit Commission as part of its regular passenger transportation service.

s. 84,
re-enacted

7. Section 84 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 171, section 1, is repealed and the following substituted therefor:

Use of
sidewalks,
etc.,
metropolitan
roads

84. The Metropolitan Council may by by-law empower the council of any area municipality to lease or license the use of sidewalks and untravelled portions of metropolitan roads within the area municipality for such purposes as the council of the area municipality may by lease or licence permit.

s. 95 (3),
re-enacted

8. Subsection 3 of section 95 of the said Act is repealed and the following substituted therefor:

Default

(3) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 1, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

s. 112 (3),
re-enacted

9. Subsection 3 of section 112 of the said Act is repealed and the following substituted therefor:

Default

(3) If the Metropolitan Corporation fails to make any payment as required by subsection 1, or if the Commission fails to make any payment as required by subsection 2,

the area municipality may charge the Metropolitan Corporation, or the Metropolitan Corporation may charge the Commission, as the case may be, interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality or the Metropolitan Council determines, from the date payment is due until it is made.

10. Subsection 2 of section 133 of the said Act is repealed and ^{s. 133 (2),} re-enacted the following substituted therefor:

(2) If the Metropolitan Corporation fails to make any ^{Default} payments as required by subsection 1, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

11. Subsection 5 of section 147 of the said Act is repealed and ^{s. 147 (5),} re-enacted the following substituted therefor:

(5) If the Metropolitan Corporation fails to make any ^{Default} payment as required by clause *b* of subsection 4, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

12. Subsection 6 of section 150 of the said Act is repealed and ^{s. 150 (6),} re-enacted the following substituted therefor:

(6) If the Metropolitan Corporation fails to make any ^{Default} payment as required by clause *b* of subsection 5, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

- 13.—(1) Subsection 3 of section 160 of the said Act is repealed and ^{s. 160 (3),} re-enacted the following substituted therefor:

(3) If the Metropolitan Corporation fails to make any ^{Default} payment as required by subsection 2, the City may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the City determines, from the date payment is due until it is made.

(2) Subsection 5 of the said section 160 is repealed. ^{s. 160 (5),} repealed

14. Subsection 6 of section 182 of the said Act is repealed and ^{s. 182 (6),} re-enacted the following substituted therefor:

Default

(6) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 5, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

s. 206 (3),
re-enacted

- 15.** Subsection 3 of section 206 of the said Act is repealed and the following substituted therefor:

Default

(3) If the Metropolitan Corporation fails to make any payment as required by clause *b* of subsection 2, the area municipality may charge the Metropolitan Corporation interest at the rate of 12 per cent *per annum* or such lower rate as the council of the area municipality determines, from the date payment is due until it is made.

s. 212 (2) (a)
(iii, iv),
re-enacted

- 16.** Subclauses iii and iv of clause *a* of subsection 2 of section 212 of the said Act, as re-enacted by the Statutes of Ontario, 1974, chapter 42, section 13, are repealed and the following substituted therefor:

(iii) term deposits, deposit receipts, deposit notes, certificates of deposit, acceptances and other similar instruments issued, accepted, guaranteed or endorsed by a chartered bank to which the *Bank Act* (Canada) applies,

R.S.C. 1970,
c. B-1

(iv) promissory notes of a metropolitan, regional or district municipality or of a municipality as defined in *The Municipal Affairs Act*, or of a conservation authority established under *The Conservation Authorities Act*; or

R.S.O. 1970,
cc. 118, 78

s. 223 (9),
amended

- 17.—(1)** Subsection 9 of section 223 of the said Act is amended by striking out “at one time and” in the first line.

s. 223 (16),
re-enacted

- (2) Subsection 16 of the said section 223 is repealed and the following substituted therefor:

Debenture
registration
and
retirement
fund
R.S.O. 1970,
c. 284

(16) Subsections 4 and 16 of section 288, sections 289 and 290, and subsections 1 and 2 of section 291*a* of *The Municipal Act* apply *mutatis mutandis* to the Corporation.

Registration
of
debenture as
to principal
and interest

(16*a*) Subsection 4 of section 326 of *The Municipal Act* applies and shall be deemed to have always applied, *mutatis mutandis*, to the Metropolitan Corporation.

(16b) The retirement fund for term debentures shall be administered by the sinking fund committee in all respects in the same manner as a sinking fund established under this section, and the provisions of subsections 21 to 41 of this section with respect to a sinking fund shall apply *mutatis mutandis* to such retirement fund. Admini-
stration
of retirement
fund

(3) The said section 223, as amended by the Statutes of Ontario, 1975, chapter 22, section 6, is further amended by adding thereto the following subsection: s. 223,
amended

(42) Notwithstanding the provisions of any general or special Act or any differences in date of issue or maturity, every debenture issued shall rank concurrently and *pari passu* in respect of payment of principal and interest thereon with all other debentures of the Metropolitan Corporation except as to the availability of any sinking funds applicable to any particular issue of debentures. Debentures
rank *pari*
passu

18. Subsection 1 of section 241 of the said Act, as amended by the Statutes of Ontario, 1973, chapter 171, section 7 and 1974, chapter 114, section 6, is repealed and the following substituted therefor: s. 241 (1),
re-enacted

(1) Section 5, Parts XV, XVI, XVII and XXI, sections 248a and 249, subsection 3 of section 308, and paragraphs 3, 10, 11, 12, 24, 29 and 42 of section 352 of *The Municipal Act*, apply *mutatis mutandis* to the Metropolitan Corporation. Application
of
R.S.O. 1970,
c. 284

19. Section 242 of the said Act is repealed and the following substituted therefor: s. 242,
re-enacted

242. The Metropolitan Council may expend in any year such sum as it may determine for the purpose of diffusing information respecting the advantages of the municipality as an industrial, business, educational, residential or vacation centre. Expenses for
diffusing
information

20. Section 244 of the said Act, as amended by the Statutes of Ontario, 1974, chapter 114, section 7, is repealed. s. 244,
repealed

21. This Act comes into force on the day it receives Royal Assent. Commence-
ment

22. This Act may be cited as *The Municipality of Metropolitan Toronto Amendment Act, 1976*. Short title

An Act to amend
The Municipality of Metropolitan
Toronto Act

1st Reading

April 14th, 1976

2nd Reading

April 27th, 1976

3rd Reading

June 8th, 1976

THE HON. W. D. McKEOUGH
Treasurer of Ontario and
Minister of Economics and
Intergovernmental Affairs

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